

Research on the construction of a new experimental teaching mode of “financial management simulation training” under PBL & Micro sitcom

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Abstract: *The financial management simulation training course can not only improve the hands-on and brain operation ability of students majoring in financial management, but also provide real work scene simulation for internship and employment. This course organically combines PBL (problem-oriented method) and micro scenario drama method, Build a three-dimensional linkage financial management training teaching mode of "problem guided teaching + scenario simulation + experimental training" under the background of the integration of theory and practice in Application-oriented Colleges and universities, and carry out relevant data processing and effect evaluation through the learning effects of the control group and the experimental group in the course teaching, in order to modify and continuously improve the teaching mode in the future classroom practice. The results show that based on PBL situational simulation teaching method, the comprehensive application ability and teaching satisfaction of students in the observation group are better than those in the control group. It can not only stimulate students' initiative in experimental learning, optimize students' grades, and improve teaching quality and teaching satisfaction.*

Key words: PBL; Micro sitcom; Financial management simulation training

1. Introduction

In order to thoroughly implement the important guiding spirit of the overall plan for deepening the reform of educational evaluation in the new era, deepen the reform of educational system and mechanism, firmly establish a new development concept, serve the needs of building a modern economic system and realizing higher quality and fuller employment, how can local undergraduate colleges and universities achieve the training goal of high-quality applied talents and avoid the dilemma of unemployment upon graduation, It has become one of the problems that local colleges and teachers think about. The age level of contemporary college students, the way they receive information and knowledge, behavior mode and cognitive style are all affected by big data. The traditional single teaching method is difficult to mobilize the learning enthusiasm of contemporary college students. PBL (problem oriented) learning method is generally applicable to theoretical teaching. It takes new interns as the main body, takes various problems in various professional fields as the learning starting point, and takes problems as the core planning learning content, so that students can find solutions around problems. The micro sitcom teaching mode can effectively combine students' means of acquiring knowledge, It is not only applicable to professional theory teaching, but also applicable to practical teaching, which can effectively mobilize the classroom atmosphere, stimulate learning interest, exercise students' adaptability and expression ability, and exercise the ability to transform abstract thinking into image thinking.

Under the background of constructing applied universities raise integration "question guiding teaching + scene simulation, experimental practice" the three dimensional joint financial management practice teaching mode[1], (as shown in figure 1), the financial practice tightly around the class, the resources construction, and guide the teaching with PBL model, took the problem to practice, to inspire the way to solve the problem actively, Take individual and group scenario simulation method in the class, keep trying different mode of investment and financing combination, the best opportunity to determine the purchase and sale, the tax price of suppliers and buyers think, running-in, communication between team members and convince specially trained effectively exercise the different position of post skills, special skills are specially trained, industry skills specially trained and professional direction specially trained. Constantly enrich the course online resource bundles, strengthen comprehensive

project practice, and the organic integration of related courses, curriculum guide video, video, answering questions tax on video, video for common errors, effectively achieve the purpose of online resources guidance curriculum training, students take the initiative to solve the problem, the teacher online answering questions at any time, hand in hand in the open lab audit, Construct the overall course resource package, course practice training database and question answering database to effectively meet the requirements of relevant personnel training programs.

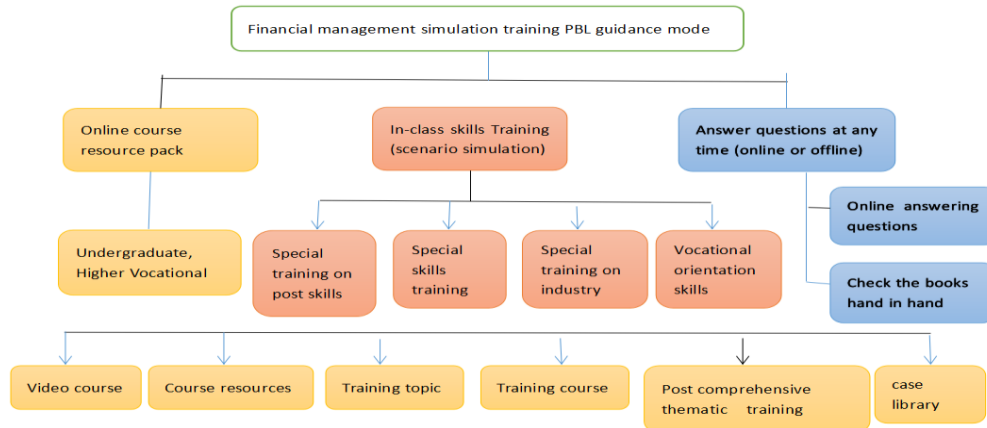


Figure 1: The three-dimensional linkage financial management simulation training teaching mode of "problem-guided teaching + scenario simulation + experiment training"

2. Data and Method

2.1 Object selection

The subjects of this study are 56 students from class 2.3 of 2018 financial management upgrading. All of them have bachelor's degree. They were upgraded to Hetao University in September 2020, with a duration of 1.5 years. The students of class 2 of 2018 financial management are the observation group, while class 3 of 2018 financial management is the control group. The average age of the observation group was 23.25 ± 1.2 and that of the control group was 23.75 ± 1.05 . All 56 students were willing to participate in the study and expressed their willingness to cooperate with teachers to complete the study. Students whose cumulative absenteeism exceeded 10% of their usual classes and who did not intend to participate in the study were excluded. The implementation cycle of the practice project is 16 weeks, mainly for students who immediately enter the internship period.

2.2 Research method

The students in the control group were taught by the traditional experimental teaching method. Although they were also divided into roles, they lacked the scene release of relevant simulation dramas and the guidance of relevant problem cases.

The students in the observation group were taught by the micro sitcom teaching method based on PBL.

The role simulation scenario teaching guided by teachers requires the joint participation of teachers and students. Teachers inform students of the content of classroom scenario simulation case teaching in advance. During the classroom, teachers and students play the role of operation, cashier, cost, financial manager and financial director to complete the role simulation of personnel in relevant departments within the enterprise; Play the role of banks, tax departments, government departments, suppliers and buyers, and complete the external operation process of the enterprise. Students are required to fully demonstrate their thinking on different roles and the way to get along with others in the designated business scenario. Finally, teachers evaluate the effect.

The sitcom is humorous and entertaining. It can arouse students' interest in learning, urge them to change their traditional thinking mode, feel the integration of theoretical knowledge at all working stages (recruitment, application, operation and job rotation) in the career of financial personnel, and do a good job in the ideological and political education of morality and the rule of law. Teachers guide students to show what they have learned by performing sitcoms, realize the interaction of empathy

between knowledge and emotion in the process of editing, arranging and performing, and improve classroom attention and acceptance rate. This mode is operable and will not become a mere formality.

The problem design must closely focus on the teaching objectives. Teachers should try to understand the specific situation of teaching materials and students, and the design problems should be clear. When designing the corresponding problems, we should pay attention to the problem, have a clear sense of hierarchy, and mobilize enthusiasm and participation. Teachers should give timely feedback and control the progress of problems as a whole.

It is divided into four stages. The first stage is computerization (non-financial sharing mode). At this time, one person shares five corners, focusing on the understanding, transformation and application of professional knowledge. Through the learning link, the relevant basic theoretical knowledge word and video are shared on the platform, so that students can recall relevant knowledge points and accounting treatment, so as to meet the knowledge needs of four classes a week. In the classroom, teachers mainly focus on the relevant key points, difficulties and student problem feedback points to explain (choose ordinary taxpayers or small-scale taxpayers, purchase more raw materials to save freight or purchase raw materials many times to save storage fees, one-time payment or installment payment, etc.). Through one person to start a business, they are familiar with the establishment process and operation autonomy of relevant enterprises. The second stage is the financial sharing mode (non independent selection). 28 people in the observation group are divided into 7 groups with 4 people in each group through the principle of random selection. Perhaps it is between unfamiliar people and things, how to deal with problems together. In the face of financial sharing mode, how to use relevant financial data to support and make the best decision, so as not to go bankrupt, operate completely for 3 months, and finally obtain the highest score. The third stage is the stage of Financial Sharing Mode (voluntary combination). At this stage, we are in the process of four people and four corners. We have experienced the convenience brought by relevant financial sharing and points that need to be paid attention to. We use the free team method, choose relevant roles, operate together for 3 months, and complete the production, operation, tax declaration and other processes every month. The fourth stage is the stage of promoting learning and teaching by competition. Through the platform operator to build a competition platform and establish an on-campus competition, class 2 of 2018 financial management and class 3 of 2018 financial management will select four teams respectively to conduct the on-campus competition. The first person in the on-campus competition will be selected to participate in the national competition.

During the implementation of the project and before the end of the experimental class, the teacher summarizes the small training projects, re emphasizes the common problem operations of the students, so as to warn the students, arrange the problem cases of the next class project, and encourage the students to solve the problems independently.

Whether it is one person with five horns or four people with four horns, whether it is financial sharing mode or non sharing mode, each stage should not only learn professional knowledge and complete the project content, but also cooperate with each other and coordinate resources to complete the project.

2.3 Evaluating indicator

Final experimental assessment: after the teaching of the experimental course, each group of students needs to be subject to experimental assessment, and the indicators such as sales net interest rate, current ratio, net cash flow, assessed income, return on total assets, total asset turnover rate, cash gross profit margin, reputation value and inventory turnover rate are analyzed. The full score is 100 points. Among them, the business index is 50% and the tax audit is 50%, and the scores of the two groups of students are evaluated respectively.

Usual performance assessment: there are 5 assessment forms, including attendance and classroom comprehensive performance (10%), personal training performance (10%), experience and reflection (10%), 8 training reports (50%) and group comprehensive performance (20%).

Investigation on the effect of experimental teaching: completed in the form of questionnaire. It mainly includes four aspects: interest cultivation, classroom satisfaction, skill mastery and assessment results, and finally summarizes and summarizes the overall teaching effect.

2.4 Statistical method

The experimental data were analyzed and processed by SPSS 22.0 software. The measurement data were expressed in (mean \pm standard deviation) and tested by T. $P < 0.05$ was regarded as statistically significant.

3. Conclusion and Discussion

3.1 Observation index analysis

Table 1: Distribution of the highest score, lowest score and average score of the two groups

Group	Number of people	Highest score	Minimum score	Average score
Control group	28	84	69	72.43 \pm 3.12
Observation group	28	88	75	78.86 \pm 5.23
P	<0.05			

In the comparison between the final experimental examination and the usual examination, the total score, the highest score, the lowest score and the average score of the experimental examination of the students in the observation group were higher than those of the students in the control group,(which is shown in table 1).

Table 2: Distribution of two groups of index scores, experimental scores and final scores

Group	Number of people	Index score (A)	Audit score (B)	Final score A*50%+B*50%
Control group	28	53.33 \pm 7.46	38.67 \pm 5.52	46 \pm 6.49
Observation group	28	67.37 \pm 8.96	66.25 \pm 7.13	66.81 \pm 8.01
t	/	5.201	8.434	13.720
P	/	0.000	0.000	0.000

The scores of theoretical knowledge and operation skills in the observation group were significantly higher than those in the control group. The accounting ability of the control group is weak as a whole and needs to be strengthened,(which is shown in table2).

3.2 Evaluation of experimental teaching effect

After the experimental teaching is completed, the teaching questionnaire shall be distributed to each student, and the students shall fill in it at a unified time, and the students shall take it back on the spot after writing it, so as to further improve the effectiveness and authenticity of the questionnaire. A total of 56 questionnaires were distributed and 56 questionnaires were recovered, with a full score of 100 points for each questionnaire. Involving teacher attitude, learning harvest, classroom atmosphere and other contents, X represents the final score.

Table 3: Two groups of teaching effect satisfaction survey results

Standard	Project	Quite satisfied	Very satisfied	Basically satisfied	Dissatisfied
Score	100 分	$X \geq 90$	$90 > X \geq 80$	$80 > X \geq 70$	$70 > X$
Control group	28	10	9	7	2
Observation group	28	16	9	2	1

By sorting out the students' questionnaire,(which is shown in table 3), we can find the following three problems: first, classroom satisfaction: among the 28 students in the control group, 19 were very satisfied with classroom teaching, accounting for 67.9%; Among the 28 students in the observation group, 25 were very satisfied with classroom teaching, accounting for 89.3%. It can be seen that the PBL + micro situational classroom constructed by the observation group was more satisfactory to the students ($P < 0.05$). In this mode, students' learning atmosphere is pleasant and stimulate students to actively think about the operation mode. Second, skill mastery: among the 28 students in the control group, 24 students mastered financial management thinking and related accounting processing skills through the questionnaire, accounting for 85.7%; Among the 28 students in the observation group, 28

had mastered nursing skills through the questionnaire, accounting for 100%. The observation group has obvious advantages in the ability of cooperation and divergent thinking, as well as mastering the skills of computerization mode and sharing mode. Third, in terms of examination results: excluding the influencing factors of usual results, the examination results of the students in the observation group are more satisfactory. Therefore, it is determined that the teaching methods used by the observation group are more valuable and driving force for the improvement of students' academic results. Through the comparison of the above three aspects, it can be seen that the PBL based scenario simulation teaching method adopted by the observation group has more teaching advantages and more prominent teaching effect than the traditional experimental teaching method.

3.3 Other analysis

In the graduation thesis design of 2022, the students of the experimental group reported that during the internship, the problems encountered in financial accounting processing, tax declaration and banking are very similar to the simulation scene in the course of financial management simulation training, which can effectively help students understand the unknown complex work, It also trained their communication skills and practical application ability of professional knowledge. Being able to skillfully use financial analysis software also plays a very important role in the next stage of thesis writing^[2].

4. Development direction

By setting up work scenarios with real financial cases and assigning multiple roles at different stages (1 person, 5 horns, 4 persons, 4 horns), students majoring in financial management can improve their actual physical and mental state and ideas in the process of job rotation, communicate and cooperate in time, deal with which departments, make sufficient preparations in advance and successfully complete relevant work, which is also the training of "anti quotient". Micro sitcom teaching mode is an innovative teaching mode explored from the teaching practice of financial management professional courses. This mode has experienced the mode of "scenario simulation teaching method - software 3D effect - micro sitcom" in the teaching process, In classroom teaching, teachers organize and distribute the principles of specific financial management knowledge (financial budget, financing, investment, working capital management, profit distribution, financial analysis, etc.), and conduct questionnaires, symposiums, experience exchange meetings and other forms to summarize experience and apply it to the situational drama teaching practice of the next round of professional courses^[3]. Reflect on whether the lack of teaching leads to the poor mastery of students' financial skills, timely supplement and improve the teaching effect.

First, according to the main problems existing in the current employment feedback of students majoring in financial management and the difficulties faced by situational drama teaching on the virtual platform: for example, students are self-centered and lack students' teamwork ability; Hand brain coordination ability; Teachers mainly teach theory in class and students learn passively; Single teaching method and poor students' sense of interactive experience; Examination course evaluation mechanism simplification, etc.

Second, put forward the improvement measures of teaching practice. Put forward a practical three-dimensional linkage financial management training teaching mode and implementation ways of "case teaching + scenario simulation + experimental training", in order to optimize the financial management teaching mode, objectively evaluate the teaching effect and improve students' learning participation.

Third, optimize the form of "process evaluation". In this mode, the micro sitcom is quantified into a process assessment form. The students take the initiative to learn, ponder carefully, communicate with each other, and finally perform the roles through audio language and body language, experience and express their emotions, deduce the theme of knowledge points, and finally evaluate each other and teachers, so as to achieve the integration of cognition, action practice and reflection.

5. Conclusion

PBL + micro sitcom practical teaching method can fully tap the teaching methods of different student groups and make full use of various teaching ways and resources. The micro media platform

also provides a well inclusive practice platform for practical teaching. The application of scenario simulation practice teaching method to guide students in project implementation has achieved good results and can be popularized.

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