

Analysis on the Teaching Innovation in the Course of Public Finance with Emphasis on Moral Education and Value Integration

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Abstract: To advance the teaching reform of Public Finance course, this paper, adopting a student-centered approach, offers an innovative design of teaching concepts from the perspective of moral education and value integration. This includes reconstructing course objectives, enriching teaching connotations, innovating teaching modes, upgrading teaching methods, and reforming assessment methods. We have implemented these teaching innovation practices on the Chaoxing Learning Platform, and achieved good results. Students' enthusiasm and initiative for learning have been significantly enhanced, and their ability to analyze and solve financial hot issues has been significantly improved.

Keywords: Public Finance Course; Moral Education; Value Integration; Teaching Innovation

1. Introduction

The course of Public Finance contains rich attributes of value integration, sociality and morality, which are embodied in multiple aspects such as political identity, patriotism and the core socialist values. Closely adhering to the characteristics of the major and deeply exploring the elements of moral education and value orientation in the teaching of the Public Finance course will help cultivate students' patriotic feelings and sense of patriotism, stimulate students' learning motivation and develop their intellectual potential.

However, in the traditional teaching process of Public Finance, there are generally four difficulties. Firstly, students do not have a high level of understanding of Public Finance and fail to combine the learning of this course with the fate of the country and their own

development, resulting in low enthusiasm and initiative in learning. Secondly, students are not willing to preview the knowledge to be learned in advance, and their understanding of the professional knowledge of the course is insufficient just by listening in class. Thirdly, due to the large number of students in the class, it is difficult for teachers to understand the degree of students' knowledge acceptance, and it is even more difficult to know what questions students will raise after class. Even if students have questions, it is difficult for them to have the opportunity to raise them and discuss with teachers after class. Fourthly, the teaching method mainly focuses on lecturing, with less case analysis, and there is insufficient training for students' learning methods, thinking and application abilities [1].

To sum up, among the above four difficulties, improving students' thinking level and solving the motivation problem for students' learning are the core and real issues in the teaching of this course. Therefore, this article will explore how to improve students' ideological and moral level and value judgment ability while imparting professional knowledge well through the innovative design and implementation of teaching, so as to solve the aboving difficulties in the teaching of this course.

2. Innovative Design of Teaching Concept on the Course of Public Finance

To implement the fundamental task of fostering virtue through education and to contribute to the school's curriculum construction and the construction of new liberal arts [2], this article conducts an innovative design for teaching the Public Finance course from five aspects based on teaching practice, namely, the reconstruction of course objectives, the

reorganization of teaching content, the innovation of teaching models, the adjustment of teaching methods, and the reform of teaching assessment.

2.1 Reconstructing Course Objectives

Finance is the foundation and an important pillar of national governance. The course of Public Finance involves many elements of moral education and value orientation in its content and plays a crucial role in improving students' quality education. Taking fostering virtue through education as the starting point, the teaching objective of the Public Finance course is reconstructed from three aspects of knowledge, ability and quality, shifting from taking imparting knowledge as the core to taking cultivating students' abilities and improving their professional qualities as the core. In terms of knowledge, students should have a solid foundation of public finance knowledge, understand the basic theories of public finance, and master the conceptual connotation of finance and fiscal policies. In terms of ability, students should improve their ability to interpret financial charts and possess the ability to discover, analyze, question and evaluate phenomena and problems in this major and related fields by using public finance knowledge, and be able to express their personal opinions. In terms of quality, students' overall qualities should be comprehensively improved. They should have a humanistic background, establish the concepts of the rule of law, citizenship awareness and a scientific attitude, and practice the core socialist values.

2.2 Enriching Teaching Connotations

In terms of teaching content, while doing a good job in theoretical teaching, elements of moral education and value orientation are integrated to clearly explain the "truth, goodness and beauty" of China's finance. The so-called "truth" of China's finance refers to the specific situation of China's financial practice and the objective laws of financial operation. The so-called "goodness" of China's finance refers to the value orientation of China's finance, such as promoting social fairness and focusing on people's livelihood. The so-called "beauty" of China's finance refers to the balanced structure and coordinated development of finance, such as

the balance of revenue and expenditure structures and the coordinated development among regions. By clearly explaining the "truth, goodness and beauty" of China's finance, national conditions education is implemented, the awareness of the rule of law is strengthened, and students' sense of happiness as young people in the new era is enhanced.

The innovation of connotations in classroom teaching can be specifically reflected as follows:

Firstly, by narrating fiscal policies, students are guided to pay attention to national conditions, enhance their rational recognition of the national system and the achievements of reform and development, and stimulate their strong social responsibility and sense of responsibility for loving the country and serving the country. Secondly, by explaining the role played by the government in major public events, students' public awareness is cultivated, making them realize that Public Finance is a discipline that "gathers talents of the nation and manages affairs of the world". Centering on the course objectives, the traditional classroom teaching by chapters is transformed into problem-oriented project-based teaching. Seven question-based projects have been constructed, including "What is the relationship between the government and the market? Where does the government's money go? How to view defense expenditures? What are the expenditures on science, education, culture and health that you have experienced? Who will support you in old age and treat you when you are ill? What should you do about taxes? How to view fiscal policies?" Always adhering to the student-centered principle, typical tasks such as "role experience" and "flipped classroom" are used to prompt students to change from passively accepting knowledge to actively seeking knowledge. Thirdly, by explaining fiscal and tax laws and regulations, students' awareness of the rule of law is strengthened and their social responsibility is cultivated.

2.3 Innovating Teaching Models

In order to better implement teaching, the Public Finance course has established a teaching model of "1 platform - 2 integrations - 3 links". The innovative teaching model of smart classrooms is an inevitable choice for the

upgrading of curriculum reform in colleges and universities under the background of digital intelligence [3]. The "1 platform" refers to the Chaoxing Learning Platform. Students are encouraged to conduct online learning through the Chaoxing Learning Platform to improve their self-learning ability and enhance their subjective initiative in learning. The "2 integrations" refer to the combination of professional knowledge with moral education and value orientation education [4]. Based on the core literacy of "managing finances for the country", with the goal of cultivating fiscal and tax talents who can "gather talents of the nation and manage affairs of the world", the coordinated construction of professional knowledge and course moral education is continuously improved. The "3 links" refer to creating the three links of "before class, during class and after class" teaching process. Before class, students preview the learning materials and videos assigned by teachers on the Chaoxing Learning Platform. During class, the teaching guiding role of teachers and the learning subject status of students are given play. Using the idea of "knowledge teaching + collaborative learning + problem exploration", "student-centered" teaching concept is carried out. After class, mind maps are constructed and relevant issues are discussed. Teachers and students also communicate and interact through Chaoxing Learning Platform so that teachers can timely understand students' learning dynamics and their mastery of knowledge.

2.4 Upgrading Teaching Methods

The traditional teaching methods of the Public Finance course mainly include the lecture method, case method, discussion method, heuristic method, etc. Each teaching method has its disadvantages when used alone. Especially under the lecture method, students are in a passive state of accepting knowledge, which affects their learning enthusiasm. The innovation of the teaching methods of the Public Finance course aims to center on "students' learning", comprehensively use multiple teaching methods, respect the subject status of students in learning [5], upload relevant learning materials and teaching videos through the Chaoxing Learning Platform to provide teaching resources for students' preview and independent exploration in

advance. In class, instead of centering on "teaching knowledge", it centers on "problems". According to the course content and hot issues, students are arranged to give speeches, have discussions or debates around topics. On some issues, a rush-answer session can also be set up to mobilize students' enthusiasm. According to the guidance and inspiration of teachers in class, students apply the knowledge learned before class to in-class analysis and problem-solving, obtaining a deeper understanding and a sense of achievement in solving problems. Finally, through teachers' comments on cases and students' speeches, students can have a deeper understanding of the significance and purpose of learning public finance and their learning interest can be stimulated. In short, through innovative teaching methods, students' subjective initiative can be better mobilized, the teaching of Public Finance can achieve a more ideal effect, and the teaching efficiency and quality can be improved.

2.5 Reforming Assessment Methods

The traditional assessment method of closed-book examinations mainly examines students' mastery of professional knowledge and cannot reflect the improvement of the ability to analyze and solve problems and ideological and moral qualities. The reform of the teaching assessment method of the Public Finance course focuses on examining students' abilities and qualities to apply theoretical knowledge to practice. First, the proportion of process assessment in the usual teaching process is increased. The performance of students in the whole learning process is assessed, such as the completion of pre-class learning tasks, participation in classroom discussions, group inquiries, online interactive exchanges, and after-class assignments [6]. For group reports and project presentations that integrate ideological and moral and value orientation elements, the score proportion is increased to encourage students to pay attention to hot issues and express their own views. Second, in the result assessment of the final examination, the proportion of the assessment of pure theoretical knowledge is appropriately reduced. Correspondingly, the types of questions such as multiple-choice questions and judgment questions are reduced in the test questions. The assessment of comprehensive case analysis is

emphasized, the number and weight of case questions and discussion questions are increased, and attention is paid to integrating ideological and moral and value orientation elements into the questions. In short, by combining process assessment and result assessment and appropriately increasing the proportion of process assessment, the practice of determining grades by a single final examination is changed, guiding students to pay attention to the learning process, focusing on the cultivation of learning abilities, and comprehensively improving the level of classroom teaching and the quality of talent cultivation.

3. Innovative Teaching Practice of the Course of Public Finance

3.1 Teaching Practice Based on the Chaoxing Learning Platform

Currently, the digitalization of higher education is changing both teachers' teaching and students' learning. In response to the shortcomings of traditional teaching feedback for the Public Finance course, such as low student participation, poor convenience in information transmission, and weak intuitiveness of information results, the development of digital technology requires teachers to improve their digital competence and skillfully use digital platforms to conduct teaching [7].

In the innovative teaching practice of the Public Finance course, relying on the Chaoxing Learning Platform, changes in classroom teaching objectives, teaching models, teaching methods, and assessment methods are promoted. With the support of information technology, it is possible to reach students in an all-round and precise manner, and better empower college students' learning of knowledge and culture [8]. During the teaching practice process, a Public Finance course is created on the Learning Platform. Before class, videos, courseware, and task lists are uploaded to the platform to facilitate students' preview. During class, the Learning Platform is used for signing in, releasing classroom discussions, and setting up rush-answer sessions to enhance students' classroom participation. After class, assignments are released on the platform to enhance students' continuous learning ability. Through the

Chaoxing Learning Platform, teaching interactions between teachers and students and among students can be carried out anytime and anywhere. Digital tracking and recording of students' learning trajectories provide a basis for teachers to understand students' expectations and grasp teaching dynamics, facilitating teachers to discover problems existing in teaching.

3.2 Teaching Practice of Integrating Moral Education and Value Oriented Elements

Combining the characteristics of the major, exploring and innovating the construction mode of moral education and value orientation elements in colleges and universities, and opening up new forms for higher education teaching are the new positioning, new deployment, new requirements, and new tasks for the development of higher education.

To comprehensively promote moral education, it is necessary to deeply explore the value orientation elements in each chapter according to the characteristics of the course, teaching objectives, and teaching content [9]. For example, when teaching the function of optimizing resource allocation in finance, the core issue of optimizing resource allocation is to handle the relationship between the government and the market, give full play to the decisive role of the market in resource allocation, and better play the role of the government. This is the actual situation of China's financial reform and practice and a specific manifestation of the "truth" of China's finance, enabling students to better understand the core issues of public finance and grasp the correct direction. By explaining the optimization of the fiscal expenditure structure to ensure and accelerate the development of social undertakings such as education and health care and achieve the equalization of public services, this reflects the value orientation of China's finance and belongs to the category of "goodness", which can enhance students' national pride, sense of responsibility and mission of daring to take on responsibilities, and guide students to naturally pour their patriotic feelings into their majors and work hard for the development and prosperity of the motherland. Improving the social security system and implementing fiscal subsidies all reflect the "beauty" of China's finance, which helps to enhance national self-

confidence and students' patriotic enthusiasm. Promote the synergy between professional learning of the course and moral education and value orientation, make them move in the same direction, improve students' ideological awareness and moral level, and enhance students' national pride and self-confidence.

3.3 Teaching Practice of Creating "Before-During-After Class" 3-Links Learning Loop

Pre-class preparation is the prerequisite for course teaching innovation. Firstly, teachers need to predict students' "learning outcomes" according to the actual situation and construct a complete expected system for pre-class autonomous learning. Teachers release notices, self-study requirements, etc. on the Chaoxing Learning Platform to let students understand the overall course objectives, learning frameworks, learning tasks, etc. They can also review students' preview assignments before class, analyze students' mastery of knowledge points, count students' learning situation data to understand students' learning progress and the latest situation, and answer students' doubts and difficulties more targeted to improve classroom efficiency. As for students, they not only need to complete pre-class tasks but also can raise questions in class regarding difficult parts. Students' pre-class autonomous learning and cooperative learning exercise the thinking mode of "finding problems - discussing problems - solving problems", greatly improving the efficiency of knowledge acquisition, which is a manifestation of "student-centered" teaching.

In-class teaching is the main battlefield of course teaching innovation. During class, teachers enhance interaction with students and can adopt teaching methods such as flipped classroom, problem-based learning, case learning, theme exploration, task-driven learning, collaborative learning, research-based learning, gamified teaching, and hierarchical teaching to organize students to learn more, think more, and ask more questions, improving students' enthusiasm and initiative and enhancing classroom participation. By integrating the content related to professional knowledge and value orientation elements, students' social responsibility and sense of mission are continuously enhanced.

After-class feedback is the extension of course teaching innovation [10]. After class, teachers

release notices on the Learning Platform's theme discussion area to solicit students' learning feedback, such as "Please use two words to express your feelings about today's course learning". Students immediately post replies below the discussion area. After the information is collected, teachers compare the information with the preset teaching objectives before class, summarize the teaching points that have achieved the teaching objectives, and reflect on the teaching points that have not achieved the objectives and the "negative" evaluations. The process in which students find the most general "words" to express their learning feelings after class is also a process of reviewing the learning content. They verify the learning objectives according to the information replied by themselves and their classmates, accumulate experience for positive learning methods, and rethink the knowledge that has not been mastered or the teaching objectives that have not been achieved. Before the next class, teachers and students communicate about the feedback results of the previous class, thus achieving re-feedback and re-reflection between teachers and students.

4. Effectiveness of Teaching Innovation Practice

With the continuous progress of teaching reform practice, the teaching effect of the Public Finance course has been significantly improved. The most prominent aspect is that the classroom has been transformed to be student-centered, significantly enhancing students' autonomous learning ability and the comprehensive application ability in course practice. In the teaching quality evaluation, students also fully affirmed this teaching effect.

4.1 Transformed the Teaching Approach into Student-Centered

The Public Finance course emphasizes the equal importance of professional knowledge and value orientation, and focuses on the integration of professional knowledge and value orientation elements. Through the innovative teaching practice, it can be felt that students' learning state is gradually improving, their enthusiasm is significantly enhanced, and their dominant position as learners is strengthened. Before class, students watch relevant materials and videos according to the teaching tasks released on the Chaoxing

Learning Platform. During class, they listen attentively to the teacher's instruction on relevant content and actively participate in classroom discussions. After class, they complete after-class assignments such as single-choice questions, judgment questions and case analysis questions released on the Chaoxing Learning Platform to consolidate the knowledge they have learned. From initially constructing a framework before class, to combining learning and thinking in class, and then integrating theory with practice after class, the theories learned in class are applied to practice, thus improving the ability to solve practical problems.

Students of all grades have achieved good results in both the process assessment and the final examination, and they fully recognize this teaching mode.

4.2 Students' Satisfaction with the Teaching Effect of Public Finance Course

Students generally believe that the innovative teaching practice has stimulated their enthusiasm and autonomy in learning. Students have made the following evaluations: The classroom content is substantial, and it is easy to master knowledge. The teaching content is rich and effective, and the teaching process respects students' subject status. Sometimes it is also humorous, and they like learning this course very much. The teacher's teaching is organized, with key points emphasized, and is both enthusiastic and strict with students. The teacher is serious and responsible in work, prepares lessons carefully for each class, teaches with the fullest enthusiasm and always keeps smiling. The classroom atmosphere is lively, students are interested in learning, actively participate in discussions, and can study, think and communicate happily. Students have given great recognition to the teaching innovation practice of the Public Finance course.

5. Conclusion

The teaching innovation practice of Public Finance is like a bridge connecting the profound rivers of theory and practice. It not only carries the weight of economic principles but also contains deep concern for social justice. In the unremitting exploration and practice, we are committed to integrating the wisdom of public finance with value

orientation elements, making each class a spark that enlightens thoughts and shapes values.

It is necessary to clearly define the goals of the teaching innovation practice of the Public Finance course, improve the teaching effect, fully mobilize students' learning interest, and stimulate students' enthusiasm for active learning and being willing to practice. However, teaching by teachers and learning by students is a long-term interactive process that requires efforts from both sides. Teaching methods and models still need to be actively explored. It can be seen that the teaching innovation and reform of the Public Finance course are still on the way.

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