

Research on The Innovation Mechanism of Development-oriented Funding

-- A Case Study of the Ability Tree Studio of the School of Accounting NUFE

Xuhui Xu^{1, a}, Xiujun Lu^{2, b}

¹ School of Accounting, Nanjing University of Finance and Economics, Nanjing 210000, China

² School of Management Science and Engineering, Nanjing University of Finance and Economics, Nanjing 210000, China

^a9120221093@nufe.edu.cn, ^b767801145@qq.com

Abstract: At present, the domestic funding policy is changing from improving the basic guarantee to promoting the comprehensive development of students, and precise funding and developmental funding are becoming a new research focal point. This paper explores the connotation of developmental funding on the basis of discussing the current research on funding work, and sorts out the theoretical basis and research status of developmental funding. This paper introduces the six integrated development funding models of "Party building, economic assistance, personality assistance, ability assistance, social assistance and opportunity assistance" constructed by the "Ability Tree" studio of Nanjing University of Finance and Economics, and has achieved good educational achievements, hoping to provide some reference for the peer researchers.

Keywords: Developmental funding, Funding education, "Ability Tree" studio.

1. Introduction

As an important measure to block the intergenerational transmission of poverty and achieve social equity, the CPC and country have also put forward the latest requirements. In the "Measures for the Management of Student Financial Aid Funds" issued by the Ministry of Education in 2019, it is required to improve the efficiency of the use of funds. The use of financial aid funds is becoming more accurate and scientific from the original extensive management; The implementation of funding policies and measures has become more diversified and humanized.

From the perspective of the funding system, the current college awards and bursaries are composed of the inclusive national grant, the national encouragement Scholarship and the National Scholarship to reward outstanding students. Among them, the main funds are concentrated in the inclusive national grant, the state allocates funds to the school according to the standard of 3300 yuan per capita for poor students every year, and the school grants 2300, 3300 and 4300 amounts according to the degree of difficulty of the students, which ensures the living expenses of most poor students to a certain extent; National encouragement scholarship and national scholarship in the selection of more tend to be excellent in character and academic students. To sum up, it can be seen that the current financial aid system only ensures that students will not be out of school due to poverty, but the problems faced by students from poor families are not only this, but also that there are shortcomings in the ideology, psychology, ability and quality of these students. It is urgent for us to actively introduce the innovative mechanism of "developmental financial aid" in the financial aid work. To help students improve their comprehensive personal quality and become qualified builders and reliable successors of socialism with all-round development of moral, intellectual, physical, aesthetic, and labor education. This paper aims to introduce the "Ability Tree" studio of Accounting School of Nanjing University of Finance and

Economics by studying the research status and practical significance of development-oriented funding, introduce the concept, mechanism and effect of the studio, and provide useful reference for the funding work of Chinese universities.

2. Current Research Status of Funding Work

2.1. The historical evolution of China's funding policy

Starting from the founding of the People's Republic of China, the student aid work in China is mainly divided into the free aid stage before 1949 to 1986 and the free aid + paid aid stage from 1987 to the present, subdivided into the stage from 1987 to the present. The financial aid policy has gone through the embryonic stage (1988-1999), the finalize stage (1999-2007) and the deepening stage (2007-present); The overall trend shows that the amount increases, the types increase, the combination of gratuitous and compensated, and gratuitous occupies the main position. After 2007, how to achieve accurate financial assistance and how to improve students' comprehensive ability through financial assistance have become the main problems we face at present.

2.2. Connotation and research situation of developmental funding

From the concept point of view, developmental aid means that on the basis of financial aid, colleges and universities, in combination with their own realities, stimulate the endogenous motivation of students from poor families through diversified and systematic education methods, and help students develop positive and optimistic attitude, sound personality, good interpersonal relationship ability, and vocational ability to adapt to the development of The Times. A funding model that helps students develop in an all-round way and grow into talents.

In this regard, many domestic scholars have cited a variety

of theories as support: Marx's theory of all-round human development holds that in the process of adapting to different labor and social actual needs, human intelligence and physical strength have been fully and uniformly developed, moral quality and talent have also been maximized, and the comprehensive development of moral, intellectual, physical, aesthetic, and labor education has been realized. In the development-oriented funding system, Emphasis should be placed on adding a variety of practical links to help students achieve all-round development; According to Maslow's hierarchy of needs theory, human needs are divided into five levels from low to high, namely physiological needs, safety needs, social needs, respect needs and self-realization needs. In the construction of the developmental funding system, attention should be paid to students' needs at these five levels, and students should be encouraged step by step to achieve their all-round development. According to the human capital theory, human capital is the source of future benefits and the stock of skills and production knowledge embodied in human body. Human capital originally refers to cognitive ability. With the continuous progress of society and the continuous development of human capital theory, non-cognitive ability gradually becomes a more important part. We should pay attention to the cultivation of students' non-cognitive ability, so as to bring stable benefits to students in the future and realize their sustainable development.

At present, the research on developmental funding is still in its infancy in China. The main characteristics of developmental funding are: subjectivity, diversity, practicality and sustainability; Scholars generally believe that developmental funding is helpful to meet the internal needs of students' development and is an objective requirement for promoting students' all-round development. At present, the research results of developmental funding mainly focus on the construction of developmental funding system, etc. Each university has carried out certain exploration according to its own situation, and formed a series of models of developmental funding system for reference.

3. The Significance of Development-Oriented Funding

3.1. Developmental funding is the embodiment of social equity and educational equity

To comprehensively deepen reform, we must take promoting social equity and justice and improving people's well-being as our starting point and goal.

With the deepening of the funding work and the complete completion of poverty alleviation, the "award, loan, diligence, assistance, exemption and supplement" funding system established in recent years has met the basic needs of students from poor families, and students will no longer be out of school due to financial difficulties, which has promoted educational fairness to a certain extent, but it is far from enough. The purpose of funding is to educate the Party and the country. After alleviating the economic problems of students from families with financial difficulties, we should also consider the issue of helping students to achieve all-round development, so that students can eventually become free and complete people, which is a greater sense of educational equity.

3.2. Developmental aid is related to students' all-round development

The report of the 20th National Congress of the CPC pointed out that we must insist that talents are the first resource and carry out the strategy of strengthening the country by talents. As the main position of cultivating talents, colleges and universities bear the inescapable responsibility. For students from families with financial difficulties, developmental funding is an important means to help them achieve all-round development of "moral, intellectual, physical, aesthetic, and labor education" and train them to become qualified socialist builders and reliable successors.

In addition to a small number of students with excellent quality and academic performance, most students from families with financial difficulties have many shortcomings in non-cognitive ability. Many students become inferior, unwilling to communicate with others, lack of organization and coordination ability, and lack of innovative thinking due to family economy, study experience, social resources and other reasons. At present, non-cognitive ability is precisely the most important ability to determine the future earnings of students. The construction of developmental financial aid will help students cultivate non-cognitive ability (communication and expression, teamwork, ideological ethics, professional spirit, aesthetic interest, innovative spirit, etc.) and help students achieve all-round development.

3.3. Developmental funding is the requirement of The Times for funding work innovation

The funding work evolves with time, and has different adaptive policies and working methods in different historical stages. The funding work has changed from free funding in the early days of the founding of the People's Republic of China to free + compensated funding after the reform and opening up, to the "reward, loan, assistance and exemption" system formed at the beginning of this century, and now to the completion of the comprehensive poverty alleviation, the funding policy has been continuously scientific and modern, and the funding work has changed from extensive operation to intensive cultivation, and the concepts of precise funding and development-oriented funding have emerged. It is the latest requirement of the country and The Times to help students solve economic problems, improve personality, cultivate ability, integrate into society, obtain opportunities, love the CPC and the country with the development funding model.

4. Construction of Developmental Funding Innovation Mechanism -- Practice of "Ability Tree" studio in School of Accounting, Nanjing University of Finance and Economics

The "Ability Tree" Studio of the School of Accounting of Nanjing University of Finance and Economics was founded in 2019 by teachers and students of the School of Accounting of Nanjing University of Finance and Economics and external practice tutors. The original intention and mission of the studio is to "enhance the general ability required for the career development of young people", and to practice the concept of "society is classroom, work is learning". Adhering to the principle of "deep integration of practical education and

ideological and political education", the studio takes the Party building Alliance as a link to build various practical education bases with parks, enterprises, villages, local governments and public welfare organizations. Through lectures, career development consultation, case analysis, scenario simulation, visits, training, surveys, event planning, entrepreneurial practice, theme salons and other forms, It cultivates young people's ability of self-iteration and self-development in workplace work, entrepreneurial practice, study and development. In the process of practice, for students from families with financial difficulties, on the basis of the national funding policy system of "award, loan, diligence, assistance, supplement and exemption", the development funding model of "Party building, economic assistance, personality assistance, ability assistance, social integration and opportunity assistance" has gradually developed.

4.1. Take Party building as the base

"The Party exercise overall leadership over all areas of endeavor in every part of the country", the studio takes Party building as a distinct background, adopts the "Party group + Party building alliance" dual-core driving organizational model, and holds the ideological and political direction and value orientation of the education process.

The studio actively explores the "Party group plus" model, takes the project as the traction, and forms a "special Party group" of Party members, teachers, students and students from economically poor families to carry out party construction and co-construction with Jiangsu Wuxing Village, Jiangsu Huashu Village, Anhui Shitai County, Fujian Yunxiao County and other places to create "Red fruit fresh", "Red youth", "Line Love will dream" and other young people red dream journey projects. The "Red Qi" innovation and entrepreneurship training camp led by public entrepreneurship has cultivated more than 10 projects of party building, agricultural assistance, assistance and cultural inheritance, such as "Red July", "Dongbi Secret Zhai" and "Le Sangyu", which have won more than 50 provincial and above innovation and entrepreneurship awards and projects. In the summer vacation of 2022, the team of teachers and students of "Red Youth" went to Yunxiao County, Fujian Province, visited farmers and rural enterprises, held collective discussions with local young entrepreneurs, planned and opened websites for small and micro enterprises, and served rural revitalization with practical actions, which was publicized and reported nearly 20 times at the provincial level and above. "Special Party Group" has broken the boundaries between branches, teachers and party members. Students with financial difficulties from families light up each other and grow together under the leadership of Party members, teachers and classmates. They respect and yearn for the Party's cause, strengthen their willingness to join the Party, correct the motivation to join the Party, and enhance their ideological consciousness.

4.2. Take economic assistance as the guarantee

Financial aid is the most basic part of student financial aid work, and it is also an important guarantee to solve the most basic problems of students from poor families. As the initiator and founder of the studio, the secretary of the Party Committee of the College personally promotes the implementation of the financial aid work in each academic year. Improve the identification mechanism of needy students in the college, adopt democratic evaluation, quantitative

evaluation, individual interviews, telephone home visits and other forms, sign a good faith agreement to ensure that each needy student is accurately identified, and achieve due help; Actively carry out publicity of funding policies, and promote the issuance and implementation of school and college scholarships.

4.3. Take personal funding as the basis

The studio pays attention to the protection and shaping of students' personality in the funding work. In addition to strictly protecting the privacy of students from financial difficulties during the funding process, the studio also focuses on strengthening faith education, regularly carrying out gratitude education and integrity education activities to help students establish a sense of home and country and a sense of gratitude; Cultivate students' spirit of self-reliance by opening up work-study positions and substituting awards for subsidies. Regularly invite vocational tutors inside and outside the school to give lectures, provide consultation for students' career development, and help students with difficulties to set life goals.

With the theme of college students' "Red Rise" public welfare practice, the studio has set up a public welfare practice team, organized public welfare practice salons, lectures, project discussions, material production, and work items reserve. From the studio came a group of excellent public welfare entrepreneurship projects for college students, such as "Red Fruit" e-commerce assistance for agriculture, "Red Movement" volunteer education for students, "Aitek" volunteer service for small and medium-sized enterprises, "Ainuo" public welfare accounting, entrepreneur Museum, etc. These public welfare entrepreneurship projects have won praise from the society, enterprises and the government. Students from poor families in the process of carrying out public welfare projects, They gain confidence and improve their personality.

4.4. To support the ability to improve

Ability funding refers to a form of funding that helps students from poor families obtain feasible ability to get out of poverty and ability autonomy. It is concerned that students from poor families generally have deficiencies in non-cognitive abilities. The studio has developed 45 innovation and entrepreneurship training camp courses, 108 vocational general ability courses, 20 simulation teaching links of business operation sand table simulation, script creation, leadership imitation show, and 35 practical task books, and launched 4 innovation and entrepreneurship training camps and 3 vocational general ability training camps. It carries out case analysis, scenario simulation, visit, training, investigation, activity planning, entrepreneurial practice, theme salon and other activities, aiming to cultivate students' interpersonal communication skills, teamwork, ideology and ethics, professionalism, aesthetic interest, innovative spirit and professional general ability, so that students from poor families can have stronger competence in life, study and career. A total of 423 students have been trained.

4.5. Take social integration as the goal

The studio aims to help students actively integrate into society. Relying on the Party building Alliance as a link, the studio has built various practical education bases with parks, enterprises, villages, local governments and public welfare organizations. Taking society as the classroom, students

complete real project-based tasks in real social environments, learning in walking and learning in doing. The immersive classroom enables students to rapidly increase their practical ability and social integration ability.

The studio organized the "Red Movement Youth Rural Tour" activity, through practice to understand the new path of rural revitalization, promote the development of new socialist rural economy, students in the process of social practice combined their personal responsibility with the goal of building the era of rural development, to help rural revitalization, the construction of a harmonious countryside; Regular organization to enterprise practice base research, to carry out labor education practice activities, to learn vocational knowledge, deepen professional understanding, and promote students to integrate into the workplace and society.

4.6. Take opportunity funding as the highlight

Through organizing social practice activities and innovation and entrepreneurship practice, the studio guides students to participate in innovation and entrepreneurship competitions, incubates innovation and entrepreneurship projects to provide opportunities for students with financial difficulties, and realize the transition and transformation of personal growth.

Since the establishment of the studio, 3 students have won the first prize of Jiangsu Province Career Planning Competition, won 40 provincial and above awards of college students Entrepreneurship Competition, 4 entrepreneurial projects have been supported by local government funds, and the training camp and cultivation projects have been reported by the news media such as Learning Power, Chinanews.com and Xinhua Daily for 150 times. Won the provincial Party Committee publicity Department, the United Front Work Department, the National Audit Office of the leadership of the investigation and affirmation, the ability tree training camp was listed as the key project in 2022 by the United Front Work Department of the school, training camp to cultivate entrepreneurs project won the 2022 Jiangsu Province youth volunteer activity first prize. Students from poor families seized the opportunity in the activities, practices and competitions, won honors, and won a stepping stone for further development in the future.

With the improvement of the national financial aid policy, precise financial aid and development-oriented financial aid are gradually becoming the inevitable choice for colleges and universities to further deepen the financial aid work, which is the basic requirement to promote educational equity, and also the guarantee to help students from families with financial difficulties achieve personal all-round development. The "Ability Tree" studio of the School of Accounting of Nanjing University of Finance and Economics will continue to promote the funding work on the basis of state funding, under the "six in one" development funding framework, and train qualified socialist builders and reliable successors with all-round development of moral, intellectual, physical, aesthetic, and labor education.

Acknowledgment

School of Accounting, Nanjing University of Finance and Economics.

Nanjing University of Finance and Economics University-level research project (Party Building Ideological and Political project)

References

- [1] The Practice path of university development funding from the perspective of the theory of All-round human development_Sun Yu [J].
- [2] Research on the education Path of University Development Funding based on Maslow's Hierarchy of Needs Theory _ Cheng Qian [J].
- [3] Wu Wei (1) : A Study on the Model of Development Funding Education based on Human Capital Theory [J].
- [4] Du Zhuang. The Exploration of Ability Funding Model in the Education of Ethnic Minority Students in Colleges and universities [J]. Modern Communication, 2019, (16): 133, 132.]
- [5] Yang Xiaohui. Thoughts on the precise aid Work of College Students in the New Era [J]. China Higher Education, 2016, (9): 22-25.]
- [6] Chen Baosheng. Further Strengthen the work of student financial aid [N]. People's Daily.
- [7] Du Kunlin. From Security Aid to Development Aid: Paradigm Shift and Practice of University student Aid Work [J]. China Higher Education Research, 2012, (5): 85-88.]
- [8] Xu Ying, Li Tianyue. Developmental funding: A new dimension of the development of college student funding in the new era. Education Review, 2018, (2): 23-27.]
- [9] Wang Na. Problems and Solutions in realizing precise funding in colleges and universities [J]. Ideological and Theoretical Education, 2018, (7): 102-105.]
- [10] Li Yurong. A practical exploration of "Theme-oriented" funding education Model -- A case study of Northeast Forestry University [J]. Research in Ideological Education, 2015, (11): 105-108.]
- [11] Huang Jianmei, Zou Shuliang. [7] Innovative Perspective of university funding and education: An analysis on the path of Constructing multi-dimensional funding model. China Higher Education Research, 2012, (4): 81-85.]
- [12] Zhang Fuyou. On the rational way of accurate funding for ordinary university students [J]. Heilongjiang Higher Education Research, 2015, (11): 78-80.
- [13] Yang Zhenbin. Practice and Reflection on Subsidizing Education in colleges and Universities under the New Situation [J]. China Higher Education, 2018, (5): 17-20.]
- [14] Tang Wenhong. From Material Aid to Educate People in need to Encourage Strong Education: A Practical exploration of the ability development of universities in minority areas [J]. Journal of Ideological Education Research, 2011, (7): 67-69.
- [15] Li Yibo. An analysis on the work system of development-funded education in colleges and universities in the new era [J]. School Party Building and Ideological Education, 2019, (4): 68-70.
- [16] Zhao Guichen, Liu Hezhong. [J]. Heilongjiang Higher Education Research, 2010, (1): 132-134.