

The Relationship between the Core Values of Socialism in the New Era and the Finance Curriculum

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Abstract—At the Third Plenary Session of the 18th CPC Central Committee, it was proposed that finance is “the foundation and important pillar of state governance”. As a builder and successor of the socialist cause with Chinese characteristics, college students must establish correct values in the process of “promoting the modernization of the national governance system and governance capacity.” This paper mainly discusses the relationship between socialist core values and financial courses under the framework of state governance.

Keywords—*Socialist Core Values, Finance, National Governance*

China has entered an era of diversified interests. The government and enterprises, governments and individuals, central and local, regional and urban and rural areas have formed a multi-level complex interest relationship. The main contradiction of the new society determines that the sustainable development of the economy and society can no longer rely solely on material wealth to stimulate, but also must balance various interests. General Secretary Xi Jinping once emphasized at the National Conference on Ideological and Political Work in Colleges and Universities that “the firm believers, active communicators, and model practitioners who guide the teachers and students to be the core values of socialism.” As the builders and successors of the great cause of socialism with Chinese characteristics, college students must establish a correct world outlook, outlook on life, values, and master the reserve of knowledge and ability to serve the modernization of state governance, in order to correctly handle the interests of multiple interests and shoulder the historical responsibility of national rejuvenation.

I. THE SIGNIFICANCE OF SOCIALIST CORE VALUES LEADING COLLEGE STUDENTS' EDUCATION

A. Connotation of Socialist Core Values

At the 18th National Congress, three “advocacy” were used to express the core values of socialism. It puts forward the national value goal of “rich, strong, democratic, civilized and harmonious”; the social value orientation of “freedom, equality, justice and the rule of law”; the civic value criterion of “patriotism, dedication, honesty and friendliness”. The three “advocacy” contents have different emphasis and is related to each other. The realization of the national value goal is the basis for the people to enjoy the right to be happy and settle down and to be the masters of the country. The social value orientation can promote the right of all citizens to enjoy all-round development, fairness and justice, and is a prerequisite for citizens to consciously fulfill their value obligations. Citizenship values require citizens to combine their own growth with national development and social progress, and to encourage each citizen to be responsible to the state and the society. The socialist core values combine the interests of the party and the state with the future direction of the society, personal life beliefs and ideal pursuits.

B. The Role of Cultivating Socialist Core Values in College Students' Education

The reform and opening up and the development of the socialist market economy have continuously adjusted the various interests of China, and the ideology has also presented a variety of new features. China is in a critical period of building a harmonious and well-off society. Under the new era, college students carry the mission of national rejuvenation and national prosperity. Whether they have the right values or not depends on whether the great cause of socialism with Chinese characteristics is succeeding, and whether the great task of national rejuvenation can be finally completed in the collective struggle of the newcomers of the times.

“The core values of socialism are the concentrated expression of the contemporary Chinese spirit and condense the common value pursuit of all the people” [1], carrying the beautiful dreams of national prosperity, social development and personal progress, and providing a value standard for college students' non-judgment. It is an effective way to improve the quality of talent cultivation, the development of the times, and the advancement of society by cultivating the contemporary university students' core values of socialism with Chinese characteristics and actively exploring and innovating the core values of socialism.

II. FINANCE CURRICULUM UNDER THE FRAMEWORK OF NATIONAL GOVERNANCE

A. Importance of Finance

The existence of the state and its governance activities are inseparable from the financial security provided by the financial sector. The operation of any government department must be supported by funds, and all government functions must be carried out on the premise of financial funds. Therefore, finance is not a government function in the general sense. Fiscal revenue and expenditure is a functional activity that can cover and affect all government functions [2] and the interests of the whole society. The fiscal function is the most “comprehensive” as a meeting point for the reform of the economic system, political system, cultural system, social system and ecological civilization system. It plays a fundamental and supporting role in national political governance, market governance and social governance. It integrates all aspects of the national governance system and is inseparable from national governance.

In the “Decision on Comprehensively Deepening the Reform of Some Major Issues” of the Third Plenary Session of the 18th Central Committee, it was mentioned that “the realization of the national governance system is a comprehensive coverage of economic, political, cultural, social, ecological civilization and party building”. On the basis of the concept of all fields, it is proposed that finance is the “basic and important pillar of state governance”, thereby exerting the functional role of fiscal “optimizing resource allocation, maintaining market unity, promoting social equity and realizing long-term stability of the country.” The “Decision” has set a new position on finance from the overall perspective of the national governance system, clarified the importance of finance, and raised the national finance to an unprecedented height.

B. Attributes of Finance Course

The category attribute of finance and the subject attribute of finance are important prerequisites for constructing the theoretical system of finance. The fiscal science in the era of planned economy in our country regards finance as the distributional relationship with the state as the main body. After the reform and opening up, the finance academics consciously gave up the central position of the “state” in fiscal theory and emphasized the economic attributes of finance. With the continuous introduction of Western financial theory and research results, the financial discipline is included in the economic discipline in the field of teaching and research. The teaching of finance is based on the pure economy with the theme of scarce resource allocation. Therefore, the financial problem is economic, and the fiscal function and financial management practice are also included in the economic field.

The “Basic and Pillar Theory” of the Third Plenary Session of the 18th CPC Central Committee opened a new chapter in the profound changes in the nature of the fiscal discipline. In the “multi-perspective” position of modern state governance, fiscal activities not only affect the resource allocation of society, but also have a major impact on social relations and social structure. It is a comprehensive issue of national governance across all areas of economics, politics, culture, society, ecological civilization and party building. Therefore, at this stage, we must go beyond the positioning of finance in the economic field, and define fiscal science as a comprehensive discipline covering multiple layers of economic, social, political and other cross-sections, including economics, political science, sociology, law, and management. The multidisciplinary knowledge and research methods such as learning are introduced to realize the mutual integration of finance in various disciplines.

C. Reconstructing the Financial Curriculum System under the Framework of National Governance

Modern Western finance examines the relationship between “market failure” and government intervention in the field of economics. The basic logical relationship of the mainstream financial theory system is to meet the social public needs under the conditions of market economy. On this basis, according to the internal relationship of the government’s revenue and expenditure activities, according to the system of “market failure - fiscal function - fiscal expenditure scale and structure - fiscal revenue scale and form - multi-level fiscal-financial policy layout”, the relevant categories are introduced.

National governance needs to be inclusive, coordinated, and coordinated with a multi-party complex interest relationship. The diversification of modern interests has forced the country's governance entities to diversify. Modern state governance requires that its main body be extended from state institutions to social organizations and individual residents, to cooperate with each other and jointly promote the public interest, so as to reflect the concept of unified governance. The fiscal system is a series of institutional arrangements that regulate government revenues and expenditures and their operation. From the results of the financial system operation, three dimensions are extended [3]: The first dimension is to deal with the governance relationship between the government and the market. In fact, it is how the finance creates a fair market environment, improves production efficiency, and enables production to meet the people’s living needs; The second dimension is to deal with the relationship between the state and the society, and to reflect how the financial decision-making can satisfy the demands of citizens at different levels with human texts; The third dimension is to deal with the governance relationship between the central and local governments and between the internal departments of the government. It is reflected in how the powers and responsibilities of financial resources and expenditures promote global management and ensure the implementation of major policies and strategic objectives. Under the framework of state governance, multi-agent involvement is required. In addition to the government, enterprise organizations and social organizations also become the mainstay of fiscal activities and follow the norms of the fiscal system. Therefore, the theoretical system of the financial course needs to be reconstructed under the framework of balancing the interests of all parties under the laws and regulations of multiple entities. It should be based on the governance of the country as a central clue, and the financial theory system can be constructed as a “national governance structure - budget - fiscal input - tax - financial management - fiscal policy” layout.

III. THE IMPORTANCE OF INTEGRATING SOCIALIST CORE VALUES WITH THE COURSE OF FINANCE

A. *The Relationship between Socialist Core Values and Finance*

The government's fiscal revenue comes from the payment of social organizations and individual residents. Social organizations and individuals, as the object of financial public services and transfer payments, directly or indirectly enjoy the actual public interest. The fiscal revenue and expenditure activities involve the interests of all social organizations and individual residents, and involve the interests of different entities at different levels. In the process of profound changes in the structure of society and interests, it is necessary to meet the needs of all state governance bodies of state institutions, social organizations and individual residents to participate in financial activities.

The historical experience of reform and opening up for forty years tells us that every move of fiscal reform will affect the interests of every economic participant, so it is the most difficult in all reforms. With fiscal reforms to shape the national governance system and governance structure, if there is no correct guide to value and moral orientation, the coordination of multiple interests will encounter many obstacles and it will be difficult to implement them in depth. Since the 18th National Congress of the Communist Party of China, it has continuously proposed a series of new ideas for governing the country and comprehensively deepening reforms. Judging from the grand goal of realizing the Chinese dream of national rejuvenation, the core values of socialism are the spiritual guarantees that are related to social harmony and stability and the long-term stability of the country. To improve the socialist system with Chinese characteristics and promote the modernization of the national governance system and governance capacity, we must first effectively integrate social awareness, solve the problem of the value system, and cultivate and promote core values. After the concept of finance is introduced into the field of national governance and given a new orientation, the social core values must be used as the value orientation and principle of allocating national income and adjusting the distribution pattern between the state, society and individual.

B. *The Necessity of Integrating Socialist Core Values into the Course of Finance*

Education and culture play a vital role in shaping the moral customs and qualities of a country and a nation. The correct values are the foundation of college students. Chinese colleges and universities have always used ideological and political theory courses as the main channel for spreading socialist core values. In fact, some professional courses can do a good job of integrating socialist core values into the teaching of professional courses, and it is also an effective channel to shape the correct value orientation of college students. For example, the finance course with the theme of "national governance" serves as the basic course for imparting new ideas and ideas for ruling the country. It plays an important role in cultivating the young university students to become the new people in the era of national rejuvenation. This is because the nature of the course and the content of the course involve the distribution of interests between the state and the business unit and the individual. The teacher is more likely to guide the students to focus on non-market issues, understand the actual financial activities, and inspire and encourage the students to discuss social events. The current affairs hotspots and realistic policies reflect on the scientific nature of the government's financial activities. In daily teaching, teachers should make full use of the dialectical relationship between socialist core values and state financial governance. Teachers should integrate the three levels of socialist core values and the values of the twelve aspects with the textbooks, teaching concepts, teaching content, and teaching methods of the finance curriculum. It is necessary to build a teaching concept and education platform that integrates value shaping with professional knowledge transfer. It is not only cultivating the socialist core values of college students in the basic theory of finance, but also guiding college students to consciously practice socialism in the process of paying attention to fiscal reform. The core values lead the growth of young college students, adults, talents, and success, and train qualified builders and reliable successors of socialism with Chinese characteristics in the new era.

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