



# Research on Teaching Reform of Accounting Course in Colleges and Universities in Digital Age

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**Abstract:** This paper summarizes the requirements for accounting talents in the digital age in detail, and combined with the current accounting teaching situation in colleges and universities, summarizes the problems existing in the course teaching process, and then puts forward five suggestions to help the reform and optimization of course teaching. It is hoped that the study of this paper can provide some references for colleges and universities to train more high-quality accounting talents to meet the needs of The Times.

**Keywords:** digital age, college accounting major, curriculum teaching reform, suggestion

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## Introduction

With the wide application of big data, cloud computing, artificial intelligence and other technologies in the field of accounting, enterprises' demand for accounting talents has changed significantly. They not only require solid accounting professional knowledge, but also need to master digital tools and have innovative thinking. However, at present, the teaching of accounting courses in colleges and universities lags behind the development of the industry to some extent, and it is difficult to meet the requirements of accounting talents in the digital age. Therefore, it is of great practical significance to deeply explore the teaching reform of college accounting course in the digital age.

### 1. Overview of accounting personnel ability requirements in the digital age

In the digital age, the field of accounting is undergoing profound changes that put new and diverse demands on the capabilities of accountants. With the rapid development and wide application of information technology, the ability of data processing and analysis has become one of the essential core skills for accountants. Accountants not only need to master data mining and data analysis tools and technologies, but also need to be able to extract valuable information from massive data to provide strong support for enterprise decision-making. At the same time, accounting personnel should have good information technology literacy and be familiar with the operation and application of financial software and digital system to adapt to the needs of digital office environment. In addition, in the digital era, accounting work is closely connected with all business links of enterprises, which requires accountants to have the ability of cross-departmental communication and collaboration, and can effectively cooperate with personnel from different departments to jointly promote the development of enterprises. Moreover, accountants should be able to identify and evaluate the financial risks in the digital environment, and formulate corresponding preventive measures to ensure the financial security of enterprises.

### 2. The shortcomings of current accounting course teaching in colleges and universities

#### 2.1 The teaching content of the course is outdated

At present, the teaching contents of accounting courses in colleges and universities show the characteristics of being obsolete to some extent. With the rapid change of economic environment and the constant update of accounting standards,

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some teaching materials and teaching contents fail to keep up with the pace of The Times, resulting in a certain disconnect between what students learn and the needs of actual work. Some outdated cases and theories still occupy an important position in teaching, and the content of the latest accounting regulations, tax policies and the application of digital accounting tools is not enough. This makes it possible for students to spend extra time and energy adjusting to new job requirements when they enter the workforce after graduation<sup>[1]</sup>.

## **2.2 Single assessment method and monotonous teaching method**

The assessment methods of accounting courses in colleges and universities are generally relatively simple, often focusing on the final exam results, and the assessment weight of students' usual performance, class participation, practical operation ability and other aspects is low. This single assessment method is easy to lead to students in the learning process only focus on rote memorization of theoretical knowledge, but ignore the understanding and application of knowledge. At the same time, the teaching method is also monotonous, and some teachers still use the traditional "full classroom" teaching style, which lacks interaction and inspiration. Students are in a passive state of acceptance in class, and their enthusiasm and initiative are difficult to be fully mobilized, which is not conducive to cultivating students' independent thinking ability and innovative spirit.

## **2.3 Lack of practice-oriented and situational simulation**

In the teaching of accounting courses in colleges and universities, the practice teaching link is relatively weak, lacking of practice orientation and situational simulation. Accounting is a subject with strong practice, but in practical teaching, the connection between theoretical teaching and practical operation is not close enough. Students lack experience in dealing with accounting business in a real corporate environment and have a poor understanding of the problems and challenges in real work. The lack of situational simulation teaching makes it difficult for students to quickly transform their theoretical knowledge into practical operation ability, and can not effectively train students' ability to solve practical problems and strain ability.

# **3. Suggestions on teaching reform of college accounting course in digital age**

## **3.1 Developing training programs based on needs**

Colleges and universities should deeply investigate the development trend of accounting industry and the actual demand of enterprises for accounting talents in the digital age, and formulate scientific and reasonable training programs on this basis. Clear training objectives, focus on training students' comprehensive ability and professional quality, so that they not only have solid accounting professional knowledge, but also adapt to the work requirements in the digital environment. Optimize the curriculum, increase the courses related to data analysis, information technology, risk management, etc., so that the curriculum system is more in line with the needs of The Times.

## **3.2 Providing sufficient and abundant teaching resources**

In order to meet the demand of accounting teaching in the digital age, colleges and universities should actively provide sufficient and abundant teaching resources. Strengthen the construction of digital teaching platform, integrate online and offline teaching resources, and provide convenient learning channels for students. Purchase advanced accounting software and simulation experiment system, so that students can carry out practical operations and drills in a virtual environment. At the same time, a rich case base and database are established, and real enterprise cases and the latest industry data are introduced to make the teaching content more close to the actual work scene<sup>[2]</sup>.

## **3.3 Innovating and optimizing course teaching methods**

In terms of teaching methods, colleges and universities should actively innovate and optimize, and adopt diversified teaching methods. Introduction of project-driven pedagogy where students acquire knowledge and skills through the completion of practical projects. Use group discussion, case analysis and other interactive teaching methods to stimulate students' learning interest and initiative. Make full use of multimedia teaching means, such as animation, video and so on, the abstract accounting knowledge will be visualized and vivid, improve the teaching effect. In addition, emerging teaching

models such as online courses and virtual LABS can break the constraints of time and space and provide students with more flexible learning methods.

### **3.4 Strengthening cooperation with enterprises and attach importance to practical teaching**

Colleges and universities should strengthen cooperation with enterprises, establish a stable internship base, and provide more practical opportunities for students. Financial experts and business backbone of enterprises are invited to the class to share practical work experience and industry dynamics. To carry out practical teaching projects with enterprises, so that students can participate in the real financial business processing of enterprises and understand the financial management process and needs of enterprises. Through practical teaching, students can improve their practical operation ability and problem-solving ability, and enhance their employment competitiveness<sup>[3]</sup>.

### **3.5 Optimizing the course content and cultivating practical ability**

Colleges and universities should improve and optimize the content of accounting courses according to the requirements of the digital age. Update teaching materials and teaching content in a timely manner to incorporate the latest accounting regulations, tax policies and digital technology applications into the teaching system. The proportion of practical teaching should be increased, and courses such as accounting computerization training and financial analysis experiment should be set up to cultivate students' practical ability and innovative thinking. Focus on cultivating students' interdisciplinary knowledge integration ability, so that students can comprehensively apply accounting, finance, information technology and other aspects of knowledge to solve practical problems in a complex business environment.

## **4. Conclusion**

To sum up, in the era of digital economy, the sustainable development of the accounting industry cannot be separated from the support of outstanding accounting talents. As the main position of talent training, colleges and universities conform to the development trend of The Times, dig deep into the needs of accounting talents in the new era, optimize course teaching from various aspects, adjust talent training programs, and reform assessment methods are the key to ensure that students meet the needs of ability and quality in the new era. Only by actively promoting the reform of colleges and universities can we provide more high-quality financial and accounting talents for the society.

### **Conflicts of interest**

The author declares no conflicts of interest regarding the publication of this paper.

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