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Research on Reform and Practice of Digital Teaching Model of Accounting Major in Universities under the Background of New Liberal Arts

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Abstract: This paper addresses the challenges in traditional accounting education models at universities, exploring reform pathways and practical strategies for digital transformation in accounting education. By analyzing the new demands of digital teaching on accounting talent development, it proposes concrete reform plans covering updated pedagogical concepts, curriculum restructuring, teaching platform development, innovative practical models, and enhanced safeguard mechanisms. The aim is to drive digital transformation in accounting education, cultivate interdisciplinary accounting professionals, and provide practical references for university accounting education reform under the new liberal arts paradigm.

Keywords: New Liberal Arts, Accounting Major, Digital Teaching, Teaching Model Reform Introduction

The rapid development of the digital economy and the deepening advancement of New Liberal Arts initiatives have posed new challenges to the cultivation of accounting professionals in higher education. Traditional accounting education models, which primarily focus on theoretical instruction and single-skilled training, struggle to meet the competency demands of the digital era. Accounting practices are transitioning from conventional bookkeeping to intelligent and managerial operations. The deep integration of digital technologies such as big data, artificial intelligence, and cloud computing with the accounting industry urgently requires digital transformation in university accounting education. In this context, exploring reform pathways for digital teaching models within the New Liberal Arts framework—achieving comprehensive upgrades in educational philosophies, curriculum systems, teaching methodologies, and practical platforms—has become an essential choice to enhance the quality of accounting talent development and serve socioeconomic development[1].

1. The core requirements for digital teaching in accounting under the background of new liberal arts

The new liberal arts emphasize interdisciplinary integration, value guidance and practical innovation. Against this backdrop, digital teaching in accounting should meet the following core requirements: In terms of talent cultivation, it should shift from being tool-oriented to cultivating compound talents with Chinese sentiments, international perspectives,

digital literacy and holistic thinking, who possess both accounting professional capabilities and comprehensive qualities such as data processing, risk control and strategic decision-making. In terms of teaching content, disciplinary boundaries should be broken down to promote the cross-integration of accounting with computer science, big data, management, law, etc. Digital technology and data analysis should be incorporated into the core to adapt to the digital and intelligent trends of accounting work[2]. In terms of teaching value, it is necessary to integrate ideological and political education into the entire process of courses, strengthen professional ethics and legal awareness, and guide students to adhere to integrity and establish correct values in the digital environment.

2. Existing problems of the digital teaching mode for Accounting majors in colleges and universities

2.1 The teaching concept is disconnected from digital transformation

Some accounting programs in universities still focus mainly on knowledge imparting and have insufficient understanding of digital teaching. Teachers do not attach sufficient importance to it and mostly follow the "theory + experiment" model, failing to leverage the advantages of digital technology in personalized and interactive teaching. There exists a problem in teaching that emphasizes theory over practice and skills over thinking. The cultivation of students' digital literacy and innovation ability is neglected, resulting in a disconnection between talent cultivation and the digital demands of society.

2.2 The curriculum system lacks digitalization and interdisciplinary integration

The current courses mainly focus on traditional accounting content, with a low proportion of digital courses such as big data and artificial intelligence, and the content updates lag behind. The curriculum design fails to effectively integrate interdisciplinary knowledge such as computer science, data analysis, and network security. As a result, students have a single knowledge structure and find it difficult to adapt to complex digital business scenarios. The integration of ideological and political education in courses and digital teaching is rather stiff, and the organic combination of value guidance and skills cultivation has not been achieved.

2.3 The application of teaching methods and technologies is not deep enough

Teaching still mainly relies on lecturing and software operation, lacking interactive and inquiry-based design based on digital technology. Most online platforms are only used for basic functions such as resource upload and assignment submission, and have not achieved a deep integration of online and offline. The application of advanced technologies such as virtual reality and big data tools is insufficient, making it difficult for students to experience digital accounting scenarios in an immersive way, and the effect of cultivating practical abilities is limited.

2.4 Insufficient support from practical platforms and teaching staff

Most of the laboratories on campus are limited to the operation of a single financial software and lack an intelligent training environment that simulates real business. There exists a phenomenon of "enthusiastic schools but cold enterprises" in off-campus practice bases, making it difficult for students to get in touch with the core digital business of enterprises. Most teachers lack practical experience in enterprise digitalization and have insufficient ability to apply digital technology and conduct interdisciplinary teaching, which restricts the implementation of digital teaching.

2.5 The teaching evaluation mechanism is not scientific enough

The evaluation still mainly relies on examination results, lacking a comprehensive assessment of the application of digital technology, project practice and innovative thinking. The indicators are single, neglecting the participation, inquiry ability and transformation of achievements in the learning process. This makes it impossible to comprehensively reflect students' comprehensive qualities and also makes it difficult to guide students to attach importance to the improvement of digital skills and comprehensive abilities.

3. Reform Path of Digital Teaching Mode for Accounting Major under the Background of New Liberal Arts

3.1 Update teaching concepts and establish a digitalized education orientation

Establish a teaching concept centered on students' development and integrate digital literacy and interdisciplinary abilities throughout the entire cultivation process. The teaching objective should shift from knowledge imparting to ability cultivation, with an emphasis on enhancing students' data processing skills, innovative thinking and professional ethics. Strengthen teacher training and promote their transformation into learning guides and digital teaching designers through special topic studies, cross-school exchanges and other means.

3.2 Reconstruct the curriculum system and strengthen digitalization and interdisciplinary integration

Build a four-dimensional course module of "general education + professional core + extension + practice". In the general education stage, courses such as the Fundamentals of Digital Technology are added. Professional courses incorporate contents such as electronic invoice processing and data visualization. The extension courses introduce emerging contents such as big data accounting and blockchain, and integrate knowledge from economics, law and computer science. Promote the organic integration of ideological and political education in courses with digital content, and achieve value guidance through case teaching.

3.3 Innovate teaching methods and promote the in-depth application of digital teaching

Adopt blended teaching, project-based teaching and other methods, and integrate digital technology. Build an online learning module by leveraging an online learning platform, providing digital resources such as teaching videos, cutting-edge papers, and case libraries to support students' autonomous learning and personalized development. In classroom teaching, interactive teaching is carried out to enhance students' participation through forms such as real-time answering questions, group discussions, and case analyses. Introduce big data analysis tools, financial robot simulation software, etc., carry out practical teaching, and build a simulated digital accounting working scenario with the help of virtual reality (VR) technology to enhance students' immersive learning experience and practical operation ability[3].

3.4 Build diversified practical platforms and deepen the integration of industry and education with science and education

Build a three-in-one platform of "on-campus training + off-campus practice + scientific research innovation". A digital accounting training center is being built on campus to simulate the digital accounting workflow of enterprises. Establish interdisciplinary innovation studios to provide students with real business processing and practical opportunities for innovation and entrepreneurship. Deepen the cooperation between schools and enterprises, jointly build industrial colleges with enterprises, introduce the digital accounting platforms and real business cases of enterprises into teaching, and achieve the connection between the teaching process and the production process. Establish an enterprise mentorship system, break through the limitations of time and space, and enable enterprise experts to participate in online guidance and practical teaching. Promote the integration of science and education, encourage students to participate in teachers' interdisciplinary research projects, transform research achievements into teaching content, and cultivate students' research thinking and innovation ability.

Conclusion

In conclusion, the reform of the digital teaching mode for accounting majors in colleges and universities under the background of new liberal arts is a systematic project, which requires coordinated advancement from multiple aspects such as teaching concepts, curriculum systems, teaching methods, practical platforms, and guarantee mechanisms. In the future, colleges and universities need to continuously pay attention to the development trends of digital technology and the accounting industry, constantly optimize digital teaching models, and cultivate more compound and innovative

accounting talents that meet the needs of digital economic development, providing solid talent support for the high-quality development of China's economy and society.

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