

# Research on Teaching Reform of Accounting Majors in New Era Universities in China

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## Abstract

At the present stage, the widespread application of new technologies in the field of accounting such as "big intelligence, mobile cloud and things" has put forward higher requirements on the comprehensive quality of accounting practitioners. From the aspects of teaching objectives, teaching modes and teaching methods, we integrate information technology in the new era and build a teaching system of accounting profession with Chinese characteristics in the new era, in order to provide reference suggestions for the teaching reform of accounting profession in colleges and universities.

## Keywords

Teaching reform, Faculty building, Number wise teaching.

## 1. Introduction

The "China Education Modernization 2035" issued by the Central Committee of the Communist Party of China and the State Council in 2019 points out the strategic task of vigorously promoting the transformation of higher education in the digital era and deepening the modernization of higher education governance system and governance capacity while adhering to the basic principles of Chinese characteristics and reform and innovation. In today's era of big data, the rapid development of intelligent technology has led to the integration of new technologies such as "big intelligence, mobile cloud and things" into all walks of life, and the accounting field is deeply integrated with advanced technologies in the new era. The emergence of chatGPT has brought a huge impact on accounting accounting positions while improving the efficiency of enterprises. Accounting practitioners that have both solid financial theory and advanced information technology processing ability had become the composite talents urgently needed by enterprises today. The graduates cultivated under the traditional teaching mode of colleges and universities can no longer meet the needs of professional development in the new era, based on this, the teaching reform of accounting profession in colleges and universities is urgent.

## 2. The Significance of Teaching Reform of Accounting Profession in The New Era of Universities

### 2.1. Responding to changes in demand for human resources

Accounting reform in universities in the new era is the only choice to cope with the changes in market talent demand brought by the continuous development of Internet technology[1]. Nowadays, the traditional financial model can no longer meet the transformation needs of enterprises in the new era, and the transformation of financial information technology is inevitable. With the application of new era technologies in the field of accounting such as "big intelligence, mobile cloud and thing area", social recruitment has put forward new

requirements on the ability of accounting professionals, which has put forward a new drive for the cultivation of talents for colleges and universities - they should teach both theoretical knowledge and management analysis ability by means of digital intelligence teaching. Training management analysis ability, focusing on students' information system analysis ability, in order to cultivate accounting application talents who can adapt to the development of information technology in the new era.

## **2.2. Improve the quality of professional teaching**

The reform of university accounting teaching in the new era is an inevitable choice to improve the quality of teaching. The traditional teaching mode generally adopts the teacher to teach and the students to receive passively, but such "duck-fill" education can no longer reach the education goal of cultivating students' comprehensive ability in today's university education. The teaching mode integrating information technology is the way to improve the efficiency of teaching in universities, and students should update their knowledge and skills and improve their comprehensive strength in time to meet the development of the times. Based on this, the role of teachers should be changed from a teacher to a guide and organizer, not only to teach students theoretical knowledge, but also to cultivate the ability of independent research and improve learning efficiency. The "Internet + teaching" mode of education reform can play a great role in improving the quality and efficiency of teaching[2].

## **2.3. Building a distinctive professional culture**

Teaching reform of accounting majors for colleges and universities in the new era is the necessary way to build professional culture with Chinese characteristics and enhance cultural influence. The Modernization of China's Education 2035 proposes to adhere to the road to socialist education development with Chinese characteristics, focus on the basic national conditions, follow the basic laws of higher education, and constantly reform and innovate. The teaching of finance and accounting for colleges and universities should be based on the basic national conditions of the country, adhere to reform and innovation, and follow the local laws of education to cultivate talents. The teaching mode of combining theory about the current situation of Chinese enterprises can cultivate students' ability to actively combine theory and practice, help break the barrier between book teaching and practical application, and implicitly build a Chinese accounting theory system based on the actual situation of the country for students in the teaching process.

# **3. Analysis of the Current Situation of Teaching Accounting Majors for Colleges and Universities**

## **3.1. Emphasis on basic theory teaching, light on intelligent talent training**

Today's enterprises need more intelligent and comprehensive financial talents, while universities still focus on basic theoretical courses, and ignore the combination of engineering courses represented by artificial intelligence and traditional accounting teaching business courses. In the general environment that simple bookkeeping and accounting work can be gradually replaced by artificial intelligence, if we continue to take basic accounting and accounting courses as the focus on college talent training, it is contrary to the direction of today's employers' demand for talents, which is not conducive to college students' employment choices.

## **3.2. Emphasis on program accounting teaching, light on composite talent training**

Most colleges and universities are still teaching financial accounting as the main course, with emphasis on accounting rather than management accounting. With the introduction to various

financial robots, the future of basic accounting work is replaced by artificial intelligence is the trend, financial data to support the participation of enterprise management decisions is the future development trend of accounting industry. If we don't make corresponding teaching adjustment in time to cope with the change of market form and cultivate compound talents for the new era, it will be difficult to meet the needs of enterprises in the new period for college education and training talents.

### **3.3. Emphasis on theoretical knowledge transfers, rather than practical skills training**

The traditional cultural examination education generally emphasizes theory but not practice, however, for skill subjects, the pure theory teaching obviously cannot meet the work needs, and the current assessment focus of colleges and universities only stays at the theoretical level. The pilot work of "1+X certificate" (academic certificate + several vocational skill level certificates) system proposed by the Ministry of Education and other related units have brought new ideas of the assessment form of colleges and universities, and it can be seen from the recruitment information released by employers that certificates occupy an important position in the recruitment of accounting positions. At present, although colleges and universities encourage students to actively apply for vocational skills certificates, they are not linked to the graduation assessment and lack of pressure transmission, which has not attracted students' attention.

### **3.4. Emphasis on professional theoretical learning, but not on curriculum thinking and political education**

Nowadays, ideological and political education is only a formal course, and it is not a key consideration when teaching and assessing. Even if ideological and political education courses are offered, most of them are separated from accounting professional education, and no attention is paid to the cultivation of students' correct professional concepts by the curriculum Civic and Political Education. This may make students lack the ability to distinguish right from wrong and the sense of the big picture, which is contrary to the goal of curriculum Civic and Political Education. In the age of intelligence, accounting practitioners should have excellent professionalism and moral ethics more than anything else, or else there will be a wider range of implications. Thus, it is clear that the traditional teaching mode has outstanding drawbacks in today's big data information era, and the innovation of professional teaching reform is inevitable.

## **4. Suggest Measures for Teaching Reform of Accounting Majors for New Era Universities**

### **4.1. Transformation of training objectives**

It is suggested that the training goal of professional education in universities in the new era changes from management and intelligent talents. At present, financial robots are being widely used in accounting work, and the emergence of chatGPT has brought a huge impact on accounting positions. For accounting practitioners, it is both an opportunity and a challenge. The repetitive, procedural and standardized work in accounting work will be replaced by artificial intelligence technology, and the career transformation is imminent, and universities should change their talent cultivation goals with market demand.

First, The current AI is still in the era of weak intelligence, and the AI has limited ability to regulate the global situation, so the talent training in universities can be considered to the management accounting class, to cultivate the ability of data analysis, situation prediction and macro-control through the existing financial data, so as to improve the students' career competitiveness and strategic pattern.

Second, new technologies should be integrated to cultivate intelligent accounting talents. With the popularity of the use of new technologies such as artificial intelligence in the accounting industry, the demand of enterprises for accounting personnel that can operate artificial intelligence systems will also increase. These personnel needs to solve the unexpected problems of financial robots, participate in training process of financial robots, and carry out training to ensure the normal operation of intelligent systems, etc. This also provides new ideas of the cultivation of talents for our universities[3].

#### **4.2. Transformational teaching model**

The ever-changing market environment requires practitioners to have good resilience and anti-stress ability, and universities can consider digital intelligence teaching mode and "competition for learning" mode to improve students' practical literacy[4,5].

The teaching mode integrating the Internet has become a common phenomenon in university education, and the teaching mode of "cloud teaching + action learning method" can be considered on this basis. On the one hand, we can realize cloud teaching through cloud classroom and online teaching mode; on the other hand, we can reform the teaching mode by integrating digital intelligence with multimedia technology and online teaching software. In this process, the teacher can control the learning progress and improve the teaching efficiency. In the classroom, students can take the lead as much as possible and practice the flipped classroom, combined with the form of debate competition to cultivate students' active thinking and dialectical thinking ability.

To reform and innovate the teaching mode of "theory teaching + professional skills competition", to promote learning by competition and realize the integration of competition and teaching. At the present stage, the professional skills competition belongs to the extracurricular practice of students, and the students do not integrate the professional knowledge involved in the competition, so the purpose of promoting learning by competition is not achieved. Therefore, it is necessary to combine the competition with the cutting-edge professional knowledge to truly teach in practice. It is also necessary to really play the significance of leading instructors in the competition, not only needing to guide students how to achieve good results in the competition, but also needing to infiltrate relevant theoretical knowledge to students during the preparation process of the competition and summarize in time after the competition, so as to enhance students' attention to professional knowledge and learning enthusiasm. It is not only to promote learning by competition, but also to adopt "competition instead of examination", so that students can learn in practice and progress in practice[6].

#### **4.3. Promote the integration of industry and education**

It is suggested that professional education in colleges and universities should strengthen school-enterprise cooperation on the basis of the original one, so as to promote the integration of industry and education[7]. Let the practical skills teaching in colleges and universities really connect with the social work needs and enhance the professional market fit. Under the traditional teaching mode, a certain talent scarcity of the market to the university application to open classes and then to the students' graduation and employment, a longer time difference makes the market talent demands has long changed radically, and the practical experience of some university teachers is also limited, the talent training can not keep up with the needs of the changing times, and the teaching efficiency is gradually criticized. Therefore, it is necessary to further to strengthen the cooperation between schools and enterprises to enhance the efficiency of talent training.

On the one hand, schools need to find more high-quality internship platforms and encourage students to start their internship work as early as possible, so that they can discover their own

shortcomings and the real direction of talent demands in the market through internship experience, and thus truly realize learning by doing. In addition, schools should also regularly communicate with partner enterprises to grasp students' work performance and professional requirements of talents, and from the results, constantly improve the talent training mode, update the focus on talent training, and improve the quality of teaching in a comprehensive and integrated manner.

On the other hand, through the enterprise mentor system to enhance students' understanding of the job market needs and the general environment, enterprise mentors can, on the one hand, enhance students' career interests, provide more practical skills guidance for students and improve their practical skills; on the other hand, they can also provide more career guidance help for students, so that students can find suitable positions as early as possible from their own career demands. In addition, enterprise instructors can also join the compilation of experimental teaching materials and communicate with college teachers in depth to make up for the lack of college teachers' understanding of market demand and improve teaching efficiency.

#### **4.4. Strengthen the construction of teachers**

The reform of professional teaching in the new era not only needs to reform the teaching mode and other aspects, but also needs to make improvements in the construction of the faculty and do a good job for guaranteeing the cultivation of talents[8].

First, deepen the construction of "dual-teacher" teachers, reform the teacher hiring system and evaluation methods. Not only the professional teaching ability of teachers should be emphasized, but also the professional practice skills of teachers should be paid more attention. In the recruitment requirements of accounting majors, the certificate skills are very important, and the training objectives of colleges and universities should also be adapted to the needs of social talents, so as to create a teaching team matching the training objectives as soon as possible. Nowadays, the country is vigorously developing vocational education, and college teachers need to complete the transformation of knowledge and skills as soon as possible. At the same time, the two-way flow channel of school-enterprise talents should be opened, and the excellent practical talents for enterprises should be actively introduced into schools to improve the education and training program from the social needs; teachers in colleges and universities also need to pay close attention to the social trends, deeply understand the changes of industry working mode, timely update the teaching system, cultivate innovative talents, and avoid teaching only on paper. "The teachers of universities also need to pay close attention to the social trends, understand the changes of the working mode of the industry, update the teaching system in time, cultivate innovative talents and avoid teaching only on paper.

Secondly, the system of faculty evaluation and information disclosure within the university should be further improved[9]. The employment status, practical innovation ability and entrepreneurial ability of students should be integrated into the evaluation criteria of higher education, especially the employment quality of students should be the primary criterion, and the investigation into the employment status of students should not only stop at the written level of "three-party agreement" signing, but also should do a good job of employment return visit to ensure the implementation of employment. The employment situation of graduates and the results of undergraduate education should also be publicly disclosed and a complete database of teaching information should be established to accept social supervision. It is also necessary to strengthen information exchange with schools and build a training platform for teachers to learn from each other and make progress together.

#### 4.5. Strengthening Civic Education

It is suggested that universities should integrate more examples and researches in professional teaching, pay attention to curriculum Civic Education, and create professional teaching with national characteristics. It is necessary to add Chinese elements to the existing professional knowledge system, break the barrier between theory and practice, and integrate Chinese characteristics in teaching.

First, Incorporate as many examples as possible in the teaching, especially some current hot news. In the current textbook compilation, it can be seen that many editors consciously include real-life cases of the textbook, but the time lag between the editing of the textbook and its use will affect the timeliness. Teachers should replace the obsolete cases of current hot events in classroom lectures, and appropriately guide students to comprehend and experience theoretical knowledge from the real-life news. Starting from cases, refining the knowledge framework of shallow to deep, using the existing knowledge system, explaining Chinese practice, making theoretical knowledge based on the national situation, can more comprehensively reflect the reality of China's economy and society, and creating a teaching system with Chinese characteristics.

Secondly, Integrating Chinese academic researches findings into professional teaching. Teaching should be continuously updated and improved on the support of the latest research, and the teaching knowledge system that is gradually improved on the support of national research results can better reflect Chinese characteristics. The reform of the teaching system should be a dynamic process of adjustment, with the latest research findings emerging and the teaching of the profession innovating accordingly. This initiative requires teachers to conduct research and teaching at the same time, integrate the two organically, and insist on reform and innovation when carrying out the cultivation of talents in colleges and universities, while constantly updating the content of teaching, improving the teaching structure and realizing special teaching.

Finally, Break the barrier between professional education and Civic Education, and guide students to pay attention to the relevant instructions and documents of the central government and relevant departments when conducting professional teaching in order to strengthen Civic Education in accounting courses. The cultivation of talents in colleges and universities is a process of unification of cultivating people and talents. To build a high level talent cultivation system, the ideological and political work system must be integrated into it, to grasp the construction of the course thinking and politics, to solve the problem of "two skins" of professional education and thinking and politics education. On the one hand, it is necessary to strengthen the research and study of the theory of thinking and political education, to integrate more into the in-depth study of the influence of Chinese traditional culture in the field of accounting and national sentiment in thinking and political education, to follow the general direction of talent cultivation instructed by the state, to encourage college students to pay great attention to current affairs and politics, relevant economic policies, and to cultivate students' correct outlook on life, values and concepts of right and wrong; on the other hand, it is necessary to raise the importance of Civic Education at the teacher level and improve the system of professional ideological education. In addition, the school needs to strengthen the attention to the cultivation of moral aspects such as honesty and trustworthiness, integrity and self-discipline, objectivity and impartiality, and adherence to guidelines.

#### 5. Conclusion

Under the background of intelligence, the accounting profession is highly integrated with the new era technology, and the applied talents must update their knowledge structure if they want to adapt to the needs of social development. However, the success of reform requires

coordinated efforts from all parties: universities need to build accounting knowledge system with Chinese characteristics based on their own culture and do a good job of system coordination and reform; teachers need to actively integrate knowledge and practical skills related to intelligent technology to ensure theoretical guarantee for the cultivation of innovative applied talents in the new era; students need to enhance their awareness and ability of continuous learning, so that they can quickly adapt to new things and new fields and ensure their own knowledge, Students should enhance their awareness and ability of continuous learning[10], so that they can quickly adapt and cut into new things and fields, and ensure that their knowledge system is always in line with the times. In addition, different universities should establish communication platforms to explore new reform systems to cope with the changing times and technological updates.

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