

Exploration of Digital Teaching of Accounting Course in the Intelligent Era from the Perspective of "New Economy and Management"

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ABSTRACT

In the era of intelligent technology, the emergence of digital technology has brought unprecedented changes to various industries. The 14th Five Year Plan and 2035 Vision Outline of our country point out that digital transformation will drive the overall transformation of production, lifestyle, and governance methods. Higher education conforms to the development of the times, establishes the concept of digital education, and carries out digital teaching. Digital teaching not only enriches the teaching content of the course, but also cultivates students' practical professional operation skills and enhances their exploratory ability in learning. This article introduces digital teaching through the course of Accounting, explores the application of digital teaching in university courses, points out the problems existing in current digital teaching in universities, and proposes countermeasures for building a digital teaching system.

KEYWORDS

Intelligent era; Digitization; Accounting

1. INTRODUCTION

With the rapid development of economic science and technology in the 1990s and the emergence of modern Internet technology, colleges and universities in developed countries have begun to reform information-based education and teaching, transform traditional classroom teaching models, and create online and offline hybrid digital multimedia teaching. With the advent of the digital age, human society has undergone revolutionary changes, and the dissemination of human civilization and culture has also undergone unprecedented innovations. In recent years, with the rapid development of information technology in our country, emerging digital technologies have empowered multiple new fields, and remarkable achievements have been made in various fields, such as: telemedicine has been applied in the medical field; Blended online and offline education has also been implemented in the field of education. These achievements promote greater networking, intelligence, and digitization in various fields. In the 21st century, with the advent of the era of artificial intelligence and the continuous advancement of educational digital Internet technology, digital teaching resources are taking up an increasing proportion in teaching, and China's digital teaching reform is also blooming in colleges and universities.

At the beginning of 2022, the Ministry of Education proposed the "Digital Education Strategy Action". Just to adapt to the development of the times, Anhui University of Finance and Economics put forward the educational concept of "new economy and management", used information technology

to create a new direction of the economy and management specialty, introduced Internet, cloud computing, big data, artificial intelligence and other technologies into the transformation of the economy and management specialty, and created characteristic specialty directions through "Internet plus+specialty" and other ways, such as "Internet+finance", "artificial intelligence+accounting", "big data+enterprise management" and so on. "New Economy and Management" is the need to respond to the construction of "new engineering", the need to comply with the new situation of the new generation of information technology, such as "Internet plus+", cloud computing, big data, artificial intelligence, and the need to deeply integrate with the development of economic society, education and teaching, but also the need to embrace the new era, practice new missions, seize new opportunities, and achieve new advantages first. In this context, this article introduces digital teaching into the traditional accounting course, explores new teaching models, and constructs a new teaching system.

2. THE CONNOTATION AND CHARACTERISTICS OF DIGITAL TEACHING

2.1. The Connotation of Digital Teaching

The meaning of digitization refers to the process of converting information into computer-readable numbers and converting them into digital formats through simulation. Digitization applies digital technology in various fields of activity, integrating the real world and virtual world through means such as big data, cloud computing, artificial intelligence, and communication technology.

Digital teaching utilizes digital technology and employs intelligent and information-based methods to transform traditional offline teaching concepts, methods, and models into a combination of online and offline teaching activities, thereby achieving a digital transformation throughout the entire process of education and teaching.

Digital teaching not only enriches teaching resources, but also mobilizes students' interest and enthusiasm, making teaching design more personalized and diversified, cultivating students' exploration and self-learning abilities, and promoting interaction and communication between teachers and students.

2.2. Characteristics of Digital Teaching

2.2.1. Multimedia Content

Digital teaching resources are abundant and diverse, no longer confined to traditional textual textbooks, but composed of various media forms such as audio, video, images, and text, making teaching content more vivid and rich.

2.2.2. Resource Sharing

The biggest feature of digital teaching is to achieve the sharing and co construction of digital resources between teachers and students. In the intelligent era, with the help of big data, cloud technology, the Internet and other technical means, many excellent teaching resources converge on the network platform, making access to educational resources more convenient and improving the effectiveness and quality of education management. Simultaneously break down geographical and temporal limitations, allowing high-quality educational resources to be shared globally, and promoting educational equity.

2.2.3. Stronger interactivity

With the help of digital technology, communication and interaction between teachers and students, as well as between students, have become more frequent and convenient through online teaching platforms. In digital curriculum teaching, teachers are no longer just traditional classroom knowledge

disseminators, but also leaders and supporters on students' learning paths. Teachers can grasp and understand the progress and effectiveness of students' online learning through online teaching platforms, and interact with students online to stimulate their learning enthusiasm. Online communication of learning outcomes among students also promotes mutual progress.

2.2.4. Personalized development

In digital teaching, teachers use online platforms to grasp each student's learning outcomes based on their learning data, objectively and comprehensively evaluate them, and provide personalized learning guidance and educational resources for students, thereby improving the accuracy and effectiveness of educational management.

3. THE NECESSITY OF DIGITAL TEACHING OF ACCOUNTING COURSE IN THE INTELLIGENT ERA FROM THE PERSPECTIVE OF "NEW ECONOMY AND MANAGEMENT"

3.1. Adapt to the Development Needs of the Times

In today's rapidly developing world of science and technology, with the emergence of big data, cloud technology, and 5G, people's lives have brought about earth shaking changes. In 2021, the country explicitly stated in the "14th Five Year Plan" and the 2035 Vision Goal to develop the digital economy, create new advantages in the digital economy, promote digital industrialization and industrial digital transformation, accelerate the pace of digital society construction, improve the level of digital government construction, create a good digital ecology, and build a digital China. Digital technology has penetrated into all fields, and the traditional teaching concept is bound to be impacted. In particular, in 2020, the global COVID-19 caused online distance learning at home for students. The traditional face-to-face and offline classroom learning has been broken, replaced by online distance learning. Offline learning, online learning and now online and offline integration also highlight the importance and necessity of digital teaching. In 2022, the Ministry of Education has clearly proposed the "Implementation of Digital Education Strategy Action" to promote digital empowerment of education and teaching, improve the quality of education and teaching, and promote fairness in education and teaching.

3.2. Improve the Teaching Quality of Accounting Course

The course of Accounting is a fundamental compulsory course designed for non accounting majors, mainly teaching the basic principles of accounting, basic accounting methods, and daily accounting business processing. Require students to master the six major accounting elements and basic accounting methods, understand the process of generating accounting information, and comprehend financial statements.

The course of Accounting is a highly specialized and fundamental compulsory course, involving a large number of professional terms. It is difficult to understand and obscure to teach, and students are not exposed to accounting business in their daily lives. Therefore, students have to work hard and understand, and the teaching effect is not ideal.

The traditional teaching mode still relies mainly on teacher classroom lectures, with students passively receiving course knowledge. The teaching content of the Accounting course consists of ten chapters. Although there are 54 class hours per semester for non accounting majors, the teaching content is extensive, the teaching tasks are heavy, and students face high learning pressure. Students only learn in class and practice and review after class to deepen their memory. Moreover, there is little communication and interaction between teachers and students, which cannot achieve the teaching effect of the course.

With the continuous in-depth development of digital technology in the intelligent era, the traditional single classroom teaching mode has been transformed into an online and offline integrated teaching mode. With the help of the Internet platform, students have access to more rich teaching resources, promoting students' learning initiative and enthusiasm. Moreover, teachers not only act as knowledge disseminators, but also as guides for students' learning. Through the digital platform, they can better understand students' learning, give students more accurate and targeted guidance, strengthen the communication and interaction between teachers and students, promote students' learning autonomy, and improve the teaching quality of Accounting.

3.3. The Demand for Talent Cultivation

The cultivation of talents in universities is not only about spreading knowledge and theory, but also focuses on improving students' practical abilities. Especially our school has proposed the educational concept of "New Economy and Management", aiming to introduce digital technology into management majors and cultivate compound talents with applied technology.

Only composite talents with solid professional knowledge and the ability to master various software skills can meet the demand for talent in today's society. With the continuous development of digital technology, the digital teaching resources of accounting profession are constantly enriched. With the help of digital platforms, students can quickly and more understand the professional course knowledge, promote communication and interaction with teachers, improve their grasp and absorption of accounting professional knowledge, facilitate the improvement of the teaching quality of Accounting course, cultivate students' learning ability and comprehensive practical ability, and make them excellent application-oriented composite accounting talents.

4. THE CHALLENGES FACED BY DIGITAL TEACHING OF ACCOUNTING COURSE IN THE PERSPECTIVE OF "NEW MANAGEMENT AND MANAGEMENT" IN INTELLIGENT TIMES

Various industries have undergone unprecedented changes due to the rapid advancement of digital technology. However, the use of digital technology in the teaching of accounting courses still faces the following challenges:

4.1. Teacher Literacy Needs to Be Improved in Digital Teaching

Teachers, as the main body of the teaching environment, disseminators of knowledge, and guides for students' learning in teaching activities, need to improve their own literacy. Firstly, some teachers currently do not attach enough importance to digital teaching and still rely mainly on traditional classroom teaching. They have not fully integrated digital platforms with teaching content and objectives in their teaching. In the teaching of the Accounting course, some have already adopted online teaching platforms such as Wisdom Tree and Chaoxing, but they only simply upload some teaching resources without systematic teaching design. The use of digital resources and platforms in the course neglects the initiative of student learning. Secondly, some teachers lack digital technology skills and can only simply upload basic teaching materials. Digital teaching requires teachers to have corresponding digital technology application abilities, such as multimedia production, animation production, and network programming. Some teachers have limited ability to utilize digital technology and are unable to apply it to curriculum teaching, creating a rich and diverse learning environment for students.

4.2. Digital Teaching Resources for Accounting Majors Need to be Integrated

In the era of intelligence, with the continuous deepening and development of digital technology, digital resources are abundant and diversified, which not only enriches classroom teaching content, but also brings more opportunities for teachers and students to access more accounting professional teaching knowledge outside the classroom. However, the digital resources of the accounting profession are distributed on various online platforms, with a large quantity and large content. However, resource sharing has not been achieved on these platforms, and teachers need to spend a lot of energy and time integrating high-quality resources to ensure that the digital resources of the accounting profession can effectively and precisely fit teaching objectives, teaching content, and teaching methods, stimulate students' initiative in learning, and improve teaching quality. At the same time, teachers lack training in the application of digital technology, which makes it difficult for them to proficiently use various digital software to integrate accounting professional teaching resources, reducing the effectiveness of the application of accounting professional digital resources in actual classroom teaching.

4.3. Lack of Practical Training in the Teaching of Accounting Course

With the continuous development of the intelligent era, accounting information has penetrated into various industries, and the demand for digital skills of talents is also increasing. The Accounting course is aimed at non accounting students, who have zero basic knowledge before teaching and no practical experience in daily life. The difficulty of teaching can be imagined. The Accounting course has a lot of teaching content, but only 54 class hours, and is aimed at non accounting majors. The teaching content does not include practical training. Students only master textbook knowledge during the learning process, resulting in a disconnect between theory and practice.

With the rapid development of digital technology, enterprises have increasingly high requirements for talents. They not only need to master solid professional knowledge, but also need to be proficient in using various digital professional skills and software operation skills. However, the teaching objectives of the Accounting course do not match the industry's demand for talent, and lack the skills to cultivate digital application talents in practical work, which makes it difficult for students to adapt to the job requirements of various industries after graduation and entering society.

5. CONSTRUCTION OF DIGITAL TEACHING SYSTEM FOR ACCOUNTING COURSE IN THE INTELLIGENT ERA FROM THE PERSPECTIVE OF "NEW ECONOMY AND MANAGEMENT"

Higher education keeps up with the pace of the times, establishes the concept of digital education and teaching, carries out digital construction, and actively constructs a new teaching model for the digital system of higher education.

5.1. Teachers Should Establish Correct Digital Teaching Concepts and Improve Their Literacy

The development of modern education in universities cannot be separated from the digitization of education and teaching, and the cultivation of talents must adapt to the requirements of the digital age. College teachers should establish the concept of digital teaching and enhance their own literacy.

Firstly, teachers need to change their teaching attitude, recognize the importance of digital technology in education and teaching, and enhance their understanding of digital teaching. In traditional single classroom teaching, teachers are not just disseminators of knowledge, students passively receive knowledge, and there is a lack of two-way communication and interaction between teachers and students. In digital teaching, teachers are the guides for students' learning. Teachers should fully tap

into students' initiative and enthusiasm for learning, guide them to use digital tools for digital learning, cultivate their digital learning habits, improve their self-learning ability, stimulate their thirst for knowledge, enhance their problem-solving and digital technology abilities, and improve their overall quality. Secondly, teachers should strengthen their digital skills learning and enhance their digital teaching skills. Digital teaching for teachers not only requires solid professional knowledge, but also proficient mastery of various digital technologies, enriching teaching content through digital technology, optimizing teaching modes, creating personalized learning spaces for students, improving teaching quality, and promoting students' comprehensive development. Teachers should actively participate in various digital teaching trainings, exchange digital teaching concepts and methods with peers, better adapt to digital teaching, and improve teaching effectiveness.

5.2. Strengthen the Construction of Digital Resources in the Accounting Profession and Integrate High-Quality Digital Teaching Resources

With the rapid development of the intelligent era, teaching means are becoming more and more diversified, and teaching content is becoming more and more abundant. Teachers should make good use of the Internet platform, increase the construction of digital network platform, introduce high-quality teaching resources into teaching, improve teaching quality, and cultivate the comprehensive quality of students.

Firstly, establish a digital teaching resource platform. The promotion of digitalization in education and teaching cannot be separated from the establishment of digital teaching resource platforms. Universities should apply digital technology to the construction of online teaching resource platforms. Our school has established a teaching resource platform for the course "Accounting" based on the Wisdom Tree network teaching platform. The platform not only has course teaching videos, but also chapter exercises and online final exams. Before class, students can watch the course video to understand the content of the class, and after class, they can learn about their knowledge mastery through chapter exercises and online final exams; Teachers can grasp students' learning situation through learning progress and homework exams, and can also interact and communicate with students through question and answer management. The establishment of a teaching resource platform not only enhances communication between teachers and students, but also promotes students' enthusiasm and practical skills in learning.

Secondly, it is necessary to integrate high-quality digital teaching resources. Teachers select and integrate high-quality digital teaching resources for accounting majors from numerous online teaching platforms based on course teaching requirements, teaching objectives, etc. They make targeted modifications and adjustments to make the teaching resources on the platform more in line with actual teaching. At the same time, accounting professional knowledge is constantly updated and changing, and the digital resource library also needs to be constantly updated to maintain the systematic and continuous nature of accounting professional digital resources and meet the learning needs of teachers and students.

5.3. Establish Teaching and Practical Training Content for the Accounting Course

With the rapid development of digital technology, various industries have undergone unprecedented changes. The development of enterprises requires digital talents, and universities should meet the needs of society in cultivating talents. The goals of course teaching should be combined with the actual needs of enterprises, and the training of students' professional skills should be strengthened.

The course of Accounting is a fundamental and essential course for non accounting majors, with only 54 class hours and no practical training. Students only master the professional knowledge of the course, and there is no practical operation, resulting in a disconnect between the teaching of Accounting and reality. Students find it difficult to adapt to the needs of society when they enter the workforce. Firstly, the Accounting course should include practical training and incorporate it into the

curriculum system. When designing teaching content, teachers should add practical training content to ensure that students not only learn theory, but also have practical operations. Allowing students to practice not only exercises their professional skills, but also helps them better understand and master the knowledge learned in the Accounting course. Secondly, improve the training base for talent cultivation in the Accounting course. Universities have established accounting virtual simulation laboratories, but due to the lack of practical training courses for non accounting majors, students are unable to participate in learning. Therefore, on the one hand, it is necessary to improve the teaching content of the "Accounting" course, and on the other hand, to increase the utilization rate of accounting laboratories, increase the construction of accounting laboratories, ensure that students can conduct simulation training in the computer room during practical training courses, and enhance their professional skills.

6. CONCLUSION

In the era of intelligence, with the rapid advancement of digital technology, higher education should adapt to the needs of the times, keep pace with the times, establish digital talent training goals, and improve digital education and teaching. The implementation of digital teaching not only improves students' autonomy and enthusiasm for learning, but also enhances interaction between teachers and students. It also exercises students' practical skills, enhances their hands-on ability and comprehensive quality. The application of digital technology in university teaching has enriched teaching content and improved teaching quality. The digital development of higher education is a necessary path for the development of education in China.

ACKNOWLEDGMENTS

This work is supported by General Project of the 2023 Anhui University of Finance and Economics Undergraduate Teaching Quality and Teaching Reform Project, "Exploration of Digital Empowerment of Accounting Course Teaching in the Intelligent Era from the Perspective of 'New Economy and Management'" (acjyyb2023044).

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