

Original Research Article

Research on the reform of accounting teaching and the path of talent cultivation in colleges and universities in the New Era

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Abstract: This paper focuses on the reform of accounting teaching and the exploration of talent cultivation paths in colleges and universities during the new era. By analyzing the challenges and opportunities faced by accounting teaching in colleges and universities at present, the necessity of teaching reform is elucidated, specific reform strategies are proposed, and how to cultivate high-quality accounting professionals who meet the demands of the new era through these reform measures is discussed. The paper aims to provide a reference for the reform of accounting teaching in colleges and universities.

Keywords: New era; College accounting teaching; Talent cultivation

1. Introduction

With the acceleration of economic globalization and the rapid development of information technology, the accounting industry is undergoing profound changes and facing unprecedented challenges. In the new era, enterprises' demand for accounting talents is not limited solely to traditional financial accounting skills, but also emphasizes their comprehensive qualities, innovation abilities, and adaptability. As an important base for cultivating accounting talents, colleges and universities must keep abreast of the times, actively promote accounting teaching reform, and explore talent cultivation paths that meet the demands of the new era, thereby cultivating high-quality accounting professionals with international visions, innovative thinking, and practical abilities.

2. Challenges and opportunities of accounting teaching in colleges and universities in the New Era

2.1. Challenges

2.1.1. Changes in the economic environment

Global economic integration has led to increasingly complex business activities for enterprises, with cross-border business, mergers and acquisitions, and other economic activities occurring frequently. This requires accounting personnel to possess extensive international financial knowledge and cross-cultural communication abilities. At the same time, new business models and economic forms, such as the sharing economy and digital economy, pose challenges to traditional accounting and financial management models. Accounting personnel need to continuously update their knowledge and skills to adapt to changes in the economic environment^[1].

2.1.2. Development of information technology

The widespread application of information technologies such as big data, artificial intelligence, and cloud computing in the field of accounting has continuously have improved the degree of automation and intelligence in accounting work. Traditional accounting work is gradually being replaced by financial software and information systems. Accounting personnel need to be liberated from tedious basic accounting tasks

and participate more in high-level management tasks such as data analysis, financial decision-making, and risk management. This requires colleges and universities to strengthen information technology education in accounting teaching and cultivate students' abilities to solve accounting problems using information technology^[2].

2.1.3. Heightened accounting professional requirements

With the continuous development and improvement of the capital market, the requirements for the quality and transparency of accounting information are increasingly higher, and the the same with professional ethics and legal responsibilities of accounting personnel. At the same time, the contents and standards of professional qualification examinations such as Certified Public Accountants (CPAs) and Management Accountants are constantly updated, placing higher demands on the comprehensive qualities and professional abilities of accounting professionals. The teaching of accounting colleges and universities needs to focus on cultivating students' professional ethics and professional judgment abilities so that they can meet the needs of accounting career development.

2.2. Opportunities

2.2.1. Policy support

The country attaches great importance to the reform of higher education and the improvement of talent cultivation quality. It has issued a series of policy documents encouraging colleges and universities to strengthen innovation and entrepreneurship education, promote the integration of industry and education, and deepen curriculum reform, thereby providing policy support and guarantees for the reform of accounting teaching in colleges and universities. At the same time, government departments have also increased investments in accounting education, improved teaching conditions, and enhanced the construction of the teaching staff, creating favorable conditions for accounting teaching reform.

2.2.2. Growth in industry demand

With economic development, the demand for accounting professionals from enterprises continues to grow. Especially the demand for high-level accounting talents with comprehensive qualities and innovation abilities is more urgent. This provides a broad space for the development of accounting majors in colleges and universities and also provides impetus for accounting teaching reform. Colleges and universities can understand the actual needs of enterprises through cooperation with them, optimize talent cultivation programs, improve talent cultivation quality, and meet the market demand for accounting talents.

3. The path of accounting teaching reform and talent cultivation in colleges and universities in the New Era

3.1. Orientation of talent cultivation goals

College teachers should define the talent cultivation goal for accounting majors in colleges and universities, which should be oriented towards meeting the needs of economic and social development in the new era. The goal is to cultivate high-quality accounting professionals with solid accounting professional knowledge and skills, strong practical abilities and innovative capabilities, good professional ethics, and comprehensive qualities. The cultivated students should possess an international perspective and be able to meet the demands of multinational enterprises and international capital markets. They should also have data analysis and decision-making support abilities, enabling them to provide effective information support for

enterprise management decisions. Furthermore, they should possess an innovative spirit and entrepreneurial abilities, allowing them to adapt to changes and challenges in economic and social development^[3].

3.2. Integration of curriculum system and talent cultivation

College teachers should construct a curriculum system oriented towards talent cultivation goals and closely integrate the curriculum system with talent cultivation. In curriculum setting, the connections and coordination between courses should form an organic whole. For example, the basic courses should focus on cultivating students' basic knowledge and skills in mathematics, English, and computer science, laying a solid foundation for subsequent professional course learning. Major courses should include Financial Accounting, Management Accounting, Financial Management, and Auditing based on the internal logical relationships of accounting professional knowledge, for the purpose of enabling students to gradually master the core knowledge and skills of the accounting major. In the practical course stage, the theoretical knowledge should be combined with practical application through links such as experiments, internships, and graduation projects, thereby cultivating students' practical abilities and innovative capabilities. At the same time, according to the requirements of talent cultivation goals, curriculum content and teaching methods should be timely adjusted to ensure consistency between the curriculum system and talent cultivation goals.

3.3. Combination of practical teaching and talent cultivation

College teachers should strengthen the important role of practical teaching in talent cultivation and closely combine practical teaching with talent cultivation. Through practical teaching, students can deepen their understanding and mastery of theoretical knowledge in practical operations, thereby improving their practical abilities and comprehensive qualities. For example, in the experimental teaching link, the teachers should strengthen the training of students' experimental operation skills and allow students to master basic skills such as the use of accounting software, the filling out of accounting vouchers, and the registration of account books. In the internship teaching link, the teachers should allow students to delve into enterprise practice, to participate in enterprise financial accounting, financial management, auditing, to understand enterprise management modes and accounting workflows. And the teachers are advised to improve students' practical work abilities and professional adaptability. In the graduation design link, the teachers should allow students to conduct comprehensive research and practice combined with enterprise practical problems, thereby cultivating students' innovative abilities and problem-solving abilities. At the same time, the teachers should strengthen the construction of practical teaching bases, establish long-term and stable cooperative relationships with enterprises, and provide more practical opportunities and platforms for students.

3.4. Integration of innovation and entrepreneurship education and talent cultivation

Innovation and entrepreneurship education should be integrated into the entire process of talent cultivation to cultivate students' innovative spirits and entrepreneurial abilities. The teachers should open innovation and entrepreneurship courses, impart innovation and entrepreneurship knowledge and skills, and cultivate students' innovative thinking and entrepreneurial consciousness. For example, courses such as Entrepreneurship Foundations, Innovation Management, and Business Model Innovation should be offered to allow students to understand the basic processes of entrepreneurship, innovation methods, and strategies. And teachers should organize innovation and entrepreneurship practice activities such as entrepreneurship plan competitions,

technological innovation projects, and entrepreneurship practice bases to provide practice platforms and opportunities for students and allow them to exercise their innovation and entrepreneurship abilities in practice. At the same time, the teachers should strengthen the construction of the innovation and entrepreneurship education teaching staff and cultivate a group of teachers with innovation and entrepreneurship education abilities to provide a strong teaching staff guarantee for innovation and entrepreneurship education.

4. Conclusion

The reform of accounting teaching and talent cultivation in colleges and universities in the new era is a systematic project that requires comprehensive reform and innovation. By optimizing the curriculum system, students can master solid accounting professional knowledge and skills. By innovating teaching methods, we can stimulate students' learning interest and innovative thinking. By strengthening practical teaching, we enhance students' practical ability and comprehensive quality. By reinforcing the construction of the teaching staff, we can improve teachers' teaching level and scientific research ability. By refining the assessment and evaluation methods, we can promote the all-round development of students. As a result, high-quality accounting professionals who meet the needs of economic and social development in the new era can be cultivated. Additionally, colleges and universities should also strengthen cooperation and exchanges with enterprises, industry associations, and other relevant entities to jointly promote the development of accounting education and make greater contributions to economic and social progress.

About the author

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