



Research on the Path of Improving the Ability of College Accounting Teachers

Xin Wang^(✉)

School of Economics and Management, Northeast Electric Power University, Jilin 132012, China
43702248@qq.com

Abstract. With the wide application of big data, cloud computing, artificial intelligence and other technologies in the field of finance and accounting, new requirements are put forward for the ability of accounting teachers. At present, there are some deficiencies in the professional quality and teaching ability of college accounting teachers, which affect the training quality of accounting talents. Based on the essence of the integration and reconstruction of the accounting profession in colleges and universities, this paper analyzes the problems existing in the improvement of the ability of accounting teachers in colleges and universities, and puts forward the ways to improve the ability of accounting teachers in colleges and universities from the perspectives of cross professional collaboration, personal belief cultivation, integration of production and education, and role transformation.

Keywords: College accounting major · Teachers' ability · Promotion path

1 Introduction

The “Internet” era has brought innovation, change and integration to all walks of life. The Internet of Things, cloud computing and big data have provided opportunities for the accounting industry to rediscover value and release power [1]. Internet based online management has become a new method of accounting management, and online examination and distance education training have become a new normal of accounting talent training [2]. In order to meet the needs of the society for accounting professionals in the new era, it is inevitable to promote the integration and reconstruction of accounting majors in colleges and universities [3]. Faced with the new situation of industry reform, accounting teachers should form a sense of independent development, timely grasp the new demand for talent training in the accounting industry in the Internet era, actively respond to the objective reality of the transformation of the accounting industry, attach importance to personal skills learning, timely supplement accounting knowledge, continue to promote the innovation of accounting education concepts, mechanism optimization and system reform, and achieve the overall improvement of personal ability and talent training quality [4].

2 The Essence of Integration and Reconstruction of Accounting Major in Colleges and Universities

With the development of modern information technology, the environment of finance and accounting major has undergone fundamental changes [5]. The construction of accounting major and personnel training in colleges and universities are facing new challenges [6]. The traditional training mode of accounting talents can no longer meet the objective needs of accounting practice [7].

2.1 Fundamental Reconstruction of Teaching System

The integration and reconstruction of accounting major in colleges and universities is a fundamental reform based on the current demand for talents in the financial and accounting industry, which not only involves the reform of classroom teaching content and teaching methods, but also relates to the overall optimization of talent training objectives, teaching concepts and training methods [8]. The reconstruction of accounting major in colleges and universities is a comprehensive integration of accounting major teaching resources under the Internet environment.

2.2 Students Become the Core of Accounting Teaching

Promoting the integration and reconstruction of accounting majors in colleges and universities is not only a positive response to meet the needs of new talents, but also a new direction to improve the quality of accounting talent training. In the process of integration and reconstruction, students are transforming from traditional passive learning to new active learning [9]. The focus of teaching activities is to cultivate the ability of accounting students to analyze and solve problems, so that students can truly become the core of accounting teaching, build a model of the necessary ability of accounting students, reshape the curriculum teaching system, and implement the “modular” teaching of compulsory courses + elective courses, It has greatly improved the educational quality of the accounting profession.

2.3 More Diversified Education Models

At present, the accounting profession has been transformed and upgraded from traditional accounting to management accounting [10]. As the main path for the supply of accounting talents, the accounting profession in colleges and universities has greatly enriched the teaching resources of the accounting profession through promoting professional integration and reconstruction in the process of comprehensive reform of the talent demand standard of the accounting profession, timely supplemented the classroom teaching content, innovated the teaching form of the accounting profession, and played the advantages of modern educational technology, It has built a good platform for interaction between teachers and students, development and promotion of accounting education.

2.4 Comprehensive Integration of Teaching Resources

By analyzing the relevant requirements of the big data era for the training of the data analysis and decision-making ability of accounting talents, integrating computer, information technology and other superior discipline resources, offering accounting information and accounting big data courses, implementing a multidisciplinary training mechanism for accounting professionals, and realizing the comprehensive integration of accounting knowledge with computer, data science and Internet technology.

3 Ways to Improve the Ability of Accounting Teachers in Colleges and Universities Under the Background of Integration and Reconstruction

The ability of accounting teachers in colleges and universities is directly related to the quality of the training of accounting professionals. In combination with the current requirements for improving the ability of college teachers and the background of accounting integration and reconstruction, college accounting teachers should fully understand the impact of financial informatization, artificial intelligence and cloud technology on the training of accounting professionals in the age of big data, timely supplement personal knowledge and ability weaknesses, and explore a path to improve the ability with strong effectiveness and outstanding pertinence, Assist in the reform of the teaching mechanism of accounting major, and practically improve the matching degree between talent training and social needs.

3.1 Based on Cross Professional Collaboration, Promote Teachers' Academic Ability

In terms of improving teachers' professional ability, there are corresponding differences in teachers' individual academic research needs, directions and priorities due to different teaching stages. In the context of the integration and reconstruction of accounting major in colleges and universities, the improvement of teachers' teaching professional ability needs to change from traditional knowledge learning to the improvement of learning and scientific research ability. To this end, the weak problems in scientific research ability and academic research of accounting teachers can be effectively solved by promoting the coordinated growth of new accounting teachers and the coordinated growth of relevant professional teachers in colleges and departments. The establishment of an academic research team is an important path to improve the academic research ability and professional level of accounting teachers at present.

3.2 Based on Personal Belief Training, Promote Teachers' Personal Ability

From the perspective of teachers' personal development, personal cognition, especially teachers' personal beliefs, is the core content of teachers' culture and the driving force to promote teachers' ability. Under the background of integration and reconstruction

of accounting profession, we should pay attention to improving teachers' ability, organize and carry out activities to improve teachers' personal ability by building a teacher development mechanism dominated by colleges and majors, taking the accounting profession's production, teaching and research projects as the practice carrier, attach importance to teaching and research as the two main bodies of improvement, and timely supplement personal knowledge deficiencies and strengthen scientific research thinking by refining the new development requirements of accounting profession reconstruction.

3.3 Based on the Integration of Production and Teaching, Promote the Improvement of Teachers' Teaching Ability

In the financial cloud environment, promoting interdisciplinary talent training has become a new requirement for college finance and accounting majors. In order to achieve the goal of improving teachers' ability, in terms of discipline knowledge integration, we should focus on integrating traditional accounting teaching with information technology, big data, cloud computing, procurement business, business management and other disciplines, and continue to focus on emerging discipline knowledge.

4 Conclusions

From the traditional single teacher training to the improvement of teachers' ability is the key path to promote the development of teachers in the context of the integration and reconstruction of the accounting profession in colleges and universities, and is also an inevitable choice to effectively respond to the new employment needs of the accounting industry. In combination with the actual development of the accounting profession in colleges and universities, when improving teachers' ability, we should pay attention to the research on the integration of industry and finance, professional integration and reconstruction of the environment, actively explore the new mode of teaching and talent training of accounting professional courses, integrate the advantage resources of other disciplines in the department by promoting multidisciplinary and multidisciplinary collaborative innovation, improve accounting practice teaching, expand teachers' academic research vision, and condense innovative and contemporary teacher culture.

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