

Analysis of Teaching Reform Paths for University Accounting Informatization Courses

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Abstract: With the rapid development of the digital economy, the demand for accounting informatization talent is increasingly growing. Current university accounting informatization courses still exhibit significant deficiencies in teaching models, content design, and ability cultivation. This paper analyzes prominent issues such as singular teaching methods, lack of course integration, and weak student practical skills, examining causes from dimensions including financial constraints, curriculum setup, and teaching methods. It proposes systematically advancing teaching reform through measures like increasing funding, innovating teaching models, strengthening curriculum integration, reforming assessment mechanisms, and promoting industry-education integration, aiming to cultivate high-quality composite accounting talent adapted to the digital transformation.

Keywords: Accounting Informatization; Teaching Reform; Curriculum Integration; Practical Ability; Industry-Education Integration.

1. Introduction

In the era of the digital economy, accounting informatization has become a core component of enterprise digital transformation. As the main front for cultivating accounting talent, universities urgently need to reform traditional teaching models to enhance students' information technology application skills and business integration capabilities. Current accounting informatization teaching still suffers from problems such as emphasizing operation over theory and imitation over innovation, making it difficult to meet industry development needs. This paper delves into the paths for teaching reform of accounting informatization courses, combining teaching practice.

2. Problems in Teaching Accounting Informatization Courses

2.1. Mismatch between Teaching Objectives and Enterprise Talent Needs

Current university teaching objectives still focus on training students' basic operational skills in financial software and handling routine business processes, such as fundamental accounting tasks like voucher entry, ledger inquiry, and report generation, often taught in isolated, step-by-step modules. However, modern enterprises place greater emphasis on accounting and finance professionals' abilities in cross-system business integration, data analysis, and decision-making support based on financial information. The job market urgently needs composite accounting talents who can adapt to multi-platform collaboration, understand business-finance integrated processes, and flexibly apply information technology in real and complex scenarios.

2.2. Limited Teaching Methods

The current teaching process for accounting informatization courses primarily relies on a model of teacher demonstration and student imitation. Teaching methods such as case analysis and project-driven learning are not sufficiently utilized, hindering the effective development of students' comprehensive problem-solving abilities.

Furthermore, many teachers focus their instruction on explaining financial software operation procedures step-by-step, effectively acting as "narrators of operational processes," lacking in inspiring student thinking and cultivating professional. This teaching approach, which emphasizes step replication while neglecting principle explanation, easily leads students into passive imitation. This not only restricts the deepening of their practical operational skills but also significantly impedes the cultivation of their innovative thinking and systematic thinking abilities.

2.3. Disconnect between Course Content and Industry Practice

The current teaching content of accounting informatization courses overemphasizes explaining software operation steps, with limited coverage of core content such as accounting information system principles, data management, and business process design. Students' understanding of information processing remains at the superficial operational level, lacking deep comprehension of the theoretical underpinnings and technical principles. As an interdisciplinary course integrating accounting, computer science, and information management, accounting informatization teaching should cover various aspects including accounting processing, business management, and modern information processing technology, striving to enhance students' sensitivity and adaptability to information technology.

2.4. Lack of Integration in the Curriculum System

Currently, many universities lack an organic linkage mechanism between accounting informatization courses and core professional courses such as Accounting Principles, Financial Management, and Auditing. This results in significant cross-over and repetition of content that is not coherently reflected across the curriculum, making it difficult for students to build an integrated knowledge framework and systematic professional capabilities. Specifically, courses are often taught in isolation, lacking comprehensive cross-curricular case studies and project designs. For instance,

while accounting informatization teaching emphasizes software operation, it often fails to fully integrate with the conceptual basis from Accounting Principles (like standards, voucher creation, ledger posting), lacks sufficient connection with manual bookkeeping training courses, and shows little relevance to decision-making analysis in Financial Management. This prevents students from understanding the institutional basis and management intent behind informatized processing. This fragmentation of knowledge structure not only wastes teaching resources but also severely impacts students' understanding of the overall enterprise financial business process and their comprehensive application ability in multi-scenario environments, making it difficult for them to adapt to the increasingly complex and intelligent accounting profession.

2.5. Insufficient Construction of Accounting Laboratory Facilities

Many universities rely on shared public computer labs for practical teaching. This teaching condition imposes multiple limitations. On one hand, lab scheduling is tight, with different majors and classes using them alternately, leading to compressed and interrupted practical session time allocated for accounting informatization courses. Students find it difficult to obtain sustained and sufficient time for software practice and business simulation. On the other hand, public computer labs are typically not optimized for financial software operating environments. Bottlenecks may exist in hardware configuration, system compatibility, and network settings, affecting the smooth progress of experimental procedures. Furthermore, as public labs handle a heavy teaching load, students often cannot schedule self-directed practice sessions outside class hours, nor can they save experiment progress and data on fixed computers, further weakening the continuity and proficiency of their learning.

3. Analysis of Causes of Teaching Problems

3.1. Teaching Objectives Diverge from Industry Development

The teaching objectives for university accounting informatization courses currently fail to fully align with the trends of digital and intelligent transformation in the accounting industry. The focus remains on basic operations of traditional financial software, showing significant deficiencies in the systematic cultivation of students' abilities to apply new technologies and their comprehensive literacy in business-accounting integration. This situation arises partly due to the long revision cycles of course syllabi, which struggle to respond promptly to technological iterations and changing professional competency requirements. It also reflects that some teachers lack sensitivity to industry frontier dynamics, and the teaching faculty exhibits certain lag in knowledge structure and practical capabilities.

3.2. Teaching Methods Fail to Keep Pace with the Times

Teacher-centered traditional lecture and demonstration models still prevail in accounting informatization course teaching, leaving students in a state of passive acceptance and mechanical imitation. Modern teaching methods like case-based teaching, project-guided learning, and inquiry-based

learning have not been effectively promoted. Reasons for this phenomenon mainly include: teachers generally lack practical enterprise experience, making it difficult to develop cases and project tasks that closely resemble real business scenarios; simultaneously, the teaching evaluation system still focuses on assessing the correctness of operational results, neglecting the cultivation of students' critical thinking, innovation awareness, and problem-solving abilities, further solidifying the teaching tendency of "emphasizing imitation over thinking".

3.3. Course Content Lags Behind Technological Development and Practical Changes

Course content fails to keep pace with updates in enterprise informatization practice. The underlying reason lies in the absence of a systematic and regular dynamic adjustment mechanism for the curriculum. This is manifested in outdated textbook content, slow revision processes, and a failure to promptly include emerging technology applications such as financial cloud, big data-assisted decision making, and intelligent accounting. Additionally, teachers have limited opportunities to participate in industry practice and professional technical training, causing their knowledge update speed to fall behind industry development. This makes it difficult to organically integrate cutting-edge technologies, advanced concepts, and typical practices into classroom teaching, creating a significant gap between what students learn and what positions require.

3.4. Lack of Cross-Course Coordination and Integration Mechanisms

There is a lack of effective connection between Accounting Informatization and courses such as Accounting Principles, Financial Management, and Auditing. Problems include overlapping and repetitive content or breaks in key links, preventing the formation of an organically integrated knowledge system. The root cause is that teaching and research activities often revolve around single courses, with insufficient interdisciplinary and cross-curricular teaching discussions and collaborative design. Poor communication among teachers leads to dispersed course objectives and fragmented teaching content, hindering the cultivation of students' overall cognitive structure and comprehensive application abilities.

3.5. Inadequate Experimental Teaching Conditions and Resource Support

Outdated experimental software and weak laboratory hardware conditions are prominent bottlenecks restricting the improvement of practical teaching quality. Many universities invest limited funds in the construction of liberal arts-oriented laboratories, leading to aging equipment and slow software version updates, unable to meet the needs of multi-platform and multi-scenario practical training. Furthermore, imperfect laboratory management and operational mechanisms, coupled with insufficient professional maintenance staff, further limit lab openness, sharing, and usage efficiency, affecting the systematic cultivation of students' information technology application abilities and innovative practical skills.

4. Teaching Reform Measures

4.1. Restructuring the Teaching Objective System

Teaching objectives for accounting informatization courses should be systematically restructured, guided by enterprise talent needs. While ensuring students master basic operational skills of mainstream financial software, emphasis should be placed on cultivating composite abilities such as cross-system business collaboration, business-accounting integrated processing, data analysis, and decision support. Establish a dynamic update mechanism linking teaching objectives with enterprise practice and technological development. Conduct regular industry research and graduate tracking, and adjust competency requirements and training focus promptly based on feedback to enhance the foresight and adaptability of talent cultivation.

4.2. Innovating Teaching Methods and Means

Actively promote the transformation to a student-centered teaching model. Widely introduce case-based teaching and project-driven learning based on real enterprise scenarios, designing comprehensive practical tasks covering multiple business links. Strengthen the construction of a "dual-qualified" teaching faculty (possessing both academic knowledge and practical skills), hiring professionals from software companies or large financial departments as part-time teachers to participate in curriculum design and teaching implementation. Establish a regular mechanism for teachers to gain enterprise practice experience, through means such as placements in companies during holidays or participation in consulting projects, continuously enhancing teachers' practical teaching ability and industry-academia-research integration capacity.

4.3. Optimizing the Course Content System

Construct a dynamic update mechanism for course content. Actively introduce new technology application modules such as intelligent finance, cloud computing, big data, and blockchain to keep teaching content synchronized with industrial transformation. Promote the integration of theory and practice in teaching. Systematically incorporate theoretical explanations of enterprise internal control, risk management, and accounting standards into software practical operations, helping students establish a systematic knowledge structure combining "operation - principle - management." Encourage university-enterprise cooperation in developing loose-leaf textbooks, practical training guides, and online resource libraries to enhance the timeliness and practicality of teaching resources.

4.4. Strengthening Curriculum System Integration

Establish cross-course teaching coordination organizations. Jointly conduct collective lesson preparation and integrated teaching design with teachers from related courses such as Accounting Principles, Financial Management, and Auditing, systematically identifying content overlaps and connection points. Focus on building a three-stage progressive ability training system: "manual accounting processing - information system application - data analysis mining," breaking down course barriers and promoting knowledge integration and ability fusion. Develop comprehensive cross-curricular practical training projects, enabling students to enhance their

system application and problem-solving abilities in near-real business environments.

4.5. Increasing Investment in Laboratory Construction

Establish special funding to support the construction of hardware and software environments for accounting informatization laboratories. Equip them with diverse system platforms covering traditional ERP, financial cloud, intelligent reimbursement, data visualization, etc. Actively promote the co-construction and sharing of laboratories with enterprises, introducing real enterprise data environments and business platforms. Improve laboratory open management systems, establish online booking and remote access systems, expand the time and space for experimental teaching, and improve resource utilization efficiency. Simultaneously, strengthen the construction of laboratory management teams, equip them with professional technical support personnel, and ensure the stable and efficient operation of the experimental environment.

4.6. Reforming the Teaching Evaluation System

Construct a diversified comprehensive evaluation system. Increase the proportion of process evaluation, focusing on assessing the rationality of students' operational procedures, understanding of business logic, and innovative application abilities. Actively introduce enterprise evaluation mechanisms. Conduct multi-dimensional assessments of students' professional competence and practical abilities through methods like enterprise project practice evaluation, internship report reviews, and business simulation competitions. Explore the implementation of a course achievement certification system, incorporating internship experiences and project case results into the ability evaluation system, making talent evaluation more aligned with professional reality.

5. Conclusion

The teaching reform of accounting informatization courses is a multidimensional and structurally complex comprehensive project, involving systematic adjustments and innovations in course objectives, teaching content, instructional methods, practical components, and evaluation mechanisms. To effectively address the new requirements for accounting talent capability structures in the digital economy era, universities urgently need to break away from the traditional teaching paradigm centered on software operation. They must construct a new teaching system focused on business-accounting integration capabilities, information technology application skills, and innovative problem-solving abilities.

Future reforms should focus on promoting interdisciplinary curriculum integration, organically integrating cutting-edge technologies, real cases, and enterprise practice throughout the teaching process. Simultaneously, increase investment in laboratory resources, deepen university-enterprise cooperation, and achieve seamless connectivity between the teaching environment and industry platforms. Furthermore, a continuous improvement mechanism should be established, revising teaching objectives and content dynamically based on enterprise feedback and technological developments, and

building a teaching evaluation system that values both process and results with participation from multiple stakeholders.

Only through systematic design, multi-party collaboration, and continuous innovation can we truly cultivate composite talents possessing both accounting professional literacy, information technology application capabilities, and business acumen. This will ultimately support the talent demands for enterprise management modernization and financial transformation under the backdrop of China's digital economy.

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