

## **Innovative Exploration of Accounting Teaching Models in Colleges and Universities Driven by Digitalization of Textbooks**

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**Keywords:** Digital textbook, Accounting teaching, Reform and innovation, Module reconstruction

**Abstract:** Accounting major is a discipline based on accounting, auditing and financial management. It combines the characteristics of theoretical skills and practical operations. In the context of the rapid development of modern Chinese society and economy, the accounting profession is booming. It is true that the rapid development of the social economy requires a large number of accounting professionals, but in fact the employment situation of accounting students is not optimistic, which is inextricably linked with the teaching methods of colleges and universities around the world. Many universities do not pay attention to the practicality of accounting professional teaching, still use the old teaching content, and are in the status quo in the teaching mode, and do not integrate with modern technology. In today's digital age, reform of traditional teaching methods is imperative. Only by reforming and reconstructing the curriculum model can students enhance their practical operation ability and deliver high-quality accounting talents to the society.

### **1. Introduction**

With the continuous expansion of the scope of reform and opening up and the gradual improvement and deepening of the socialist market economic system, China's economic situation has continued to improve. The economic accumulation in all fields of society is growing. At the same time, since China joined the World Trade Organization (WTO) in 2001, China's economic development pattern has shown a prosperous scene. The rapid development of the economy will inevitably increase the demand for professionals in accounting. However, in the actual work of market recruitment, there has already been an embarrassing situation that "student graduates have no jobs, and enterprises lack talents to recruit". Although the accounting profession is a relatively common profession in domestic universities and a large number, the teaching mode and other sectors adopted by it have not adapted to modern needs and cannot be synchronized with the pace of social development, especially after the introduction of network technology into traditional accounting. The professional teaching methods have had a huge impact.

### **2. The Development of Digital Teaching Equipment**

The rapid development and widespread popularity of science and technology have led many industries, including electronic operators, to focus on the market development of the social masses, and to continuously introduce new and convenient electronic devices to serve people. So that in today's daily life, we can see the digital figure at any time, and the influence of mobile terminal equipment has gradually expanded into the field of education. In the current educational environment, whether it is from primary education to college study, or from ordinary classroom to class interaction, we can clearly see that all kinds of digital devices are full of our educational environment. But in fact, except for the multimedia instruments used by some teachers in the teaching classroom, the so-called digital devices in various school teaching environments are not completely understood as "digital textbook", and most of them are still listed. It belongs to the leisure technology products.

### 3. Advantages of Digital Textbooks

Combined with the characteristics of the digital textbook itself, there are certain advantages, mainly in two aspects (as shown in Figure 1), one is flexible and vivid, and the other is less space constraints.

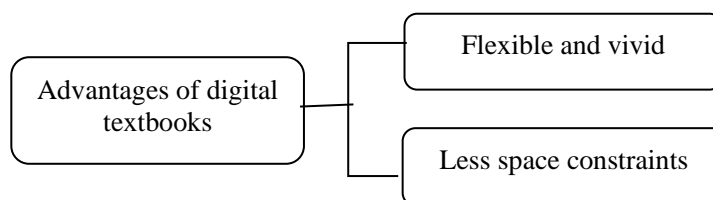


Fig.1 Advantages of Digital Textbooks

#### 3.1 Digital Textbook Content is Flexible and Vivid

There are many types of digital media, including text, sound, animation and other means of transmitting information. It has a strong simulation advantage, vividly reflects the real teaching content, and overcomes the rigid expression of the teacher's blackboard in the traditional teaching method. The image helps students to understand the knowledge and intuitively show the students the specific situation in the accounting problem.

#### 3.2 Digital Textbooks Have Less Space Constraints

The traditional methods of teaching and learning generally need to be taught face to face in the classroom, which is very binding. As the only platform for teachers and students to interact, the classroom limits the learning space and time of students. When students learn problems under the class, they can't solve the problem in time. Traditional curriculum learning lacks the tandem of knowledge, and the information received by students is dull, thus impeding the improvement of students' innovative ability, and lacking the ability to deal with problems and comprehensively deal with problems when encountering specific problems. Therefore, the use of digital textbooks is a useful supplement to traditional education, providing students with a wide range of understanding of the problem and the ability to analyze problem-solving from point to point.

### 4. Advance the Basis of the Advantages of Digital Textbooks

#### 4.1 Technical Basis

Since the beginning of the last century, a series of Western countries such as the United States have begun to try to introduce digital into the field of school education, and thus promote the development of teaching digital products. In this century, China has gradually realized the important role of digitalization. Although the Hanwang electronic paper reading era has not been widely popularized and flourished, the new concept of electronic reading products has begun to grow rapidly in the crowd, represented by Apple products. A series of e-readers are booming. So far, a variety of reading devices for different groups have been perfected. As a domestic independent development software, Superstar Reader and Wanfang Database have gradually matured the processing technology of the database, which laid a technical foundation for the digital publishing of textbooks at all levels in China.

#### 4.2 Group Foundation

As a major group of theoretical knowledge of learning systems, students have a huge demand for instructional textbooks. And nowadays students have been deeply influenced by electronic products since their birth. Their interest in audio books and animated readings is far greater than that of traditional paper books. The enthusiasm of modern college students is not optimistic. Many college students are tired of traditional teaching methods. The application of modern digital teaching materials can make students integrate into the curriculum knowledge more quickly, helping students

to re-establish their interest in learning. In addition, digital textbooks have the convenience of features, eliminating the need for traditional teaching methods that require a large number of paper textbooks.

#### **4.3 Promotion of Traditional Media**

The influence of paper information transmission media such as newspapers and periodicals in the crowd has gradually declined, and the contradiction between old and new media has become increasingly acute. After a variety of attempts, traditional paper media sought the path of innovation-the transformation of traditional media and the integration of emerging technologies, which brought life to enterprises in this field. Good examples and results, as visible examples, will inevitably affect the innovation of traditional teaching materials in the field of education.

### **5. Teaching Status of Accounting Major Courses**

The training objective of the accounting profession is to provide a series of talents for the financial fields such as finance. This profession has existed for a long period of time in Chinese college education. As far as the traditional teaching methods are concerned, the development of teaching in China has been relatively perfect. However, in the context of the advancement of modern educational technology, the study of accounting majors is increasingly lacking in hierarchy and goals. What kind of talents to train in college education has become an urgent problem for colleges and universities today.

In recent years, the pressure on employment in the society has become more and more serious, and the requirements for graduates are getting higher and higher. As a place for colleges and universities to directly input talents, colleges and universities continue to compress the content of postgraduate teaching to undergraduate education. The scope of study for professional students has been expanded, but not many, but in fact, students have been introduced into the confusion, resulting in some students can not correctly recognize their ability level, blindly pursue the work of “high-end atmosphere.” This kind of big thing can't be done. The negative attitude that small things don't want to do directly affects the situation of employment and employment. Especially after the introduction of network technology in teaching, it has brought a very big impact on the traditional accounting professional teaching.

In China, most of the training for students is based on “teachers as the source, books as the body, and the use of “cramming” education in the process of students’ basic education can also be accepted by the majority of the group, but in the process of college education, we The educational goal is to cultivate a group of professional talents with ideas and innovations. The education methods, the old and unchanging teaching contents, and the indecent teaching atmosphere are all great for contemporary college students. negative impacts.

According to survey statistics, 27% of the local colleges and universities in the country used obsolete teaching materials in the teaching of accounting courses. The upgrade of the teaching books did not promptly screen and update the content. It is true that the authority and truth of many original knowledge have not changed and should not be abandoned or replaced. However, the development of the times and the cases and techniques for solving analytical problems should be innovative. A large part of this is because the cost of transforming innovation is too great. Every year, there will be new cases in the accounting learning process. If you want to ensure that students can get the most fresh resources in time during the learning process, The traditional means of education now will cost a lot.

Therefore, the implementation of digital textbooks is of great help to help the current college accounting profession get rid of the precarious predicament and cultivate professional accounting talents suitable for the needs of modern enterprises.

## 6. Reconstruction of Accounting Major Teaching under the Implementation of Digital Teaching Materials

Due to the different levels of economic development in different regions and the differences in educational methods, the education level of accounting majors among major universities has been mixed. Although the accounting professions are basically the same, the content of training between financial institutions and comprehensive colleges is quite different. Financial and economic colleges have explored and summarized many high-efficiency methods and methods due to a series of reasons such as outstanding emphasis and rich experience in running schools. However, most of the comprehensive colleges and universities are established in the era of the rise of the accounting profession. No matter what kind of plan, its strength lags far behind that of professional colleges. Nowadays, accounting students are gathering talents in the job market, and it is rare for them to find their ideal career. Behind this phenomenon, students are more concerned with the lack of school education. Only when the school starts from the source, the current accounting profession is improved. In the current development of digital education, it is possible to make breakthroughs in our accounting teaching by seizing good opportunities and reconstructing the teaching methods.

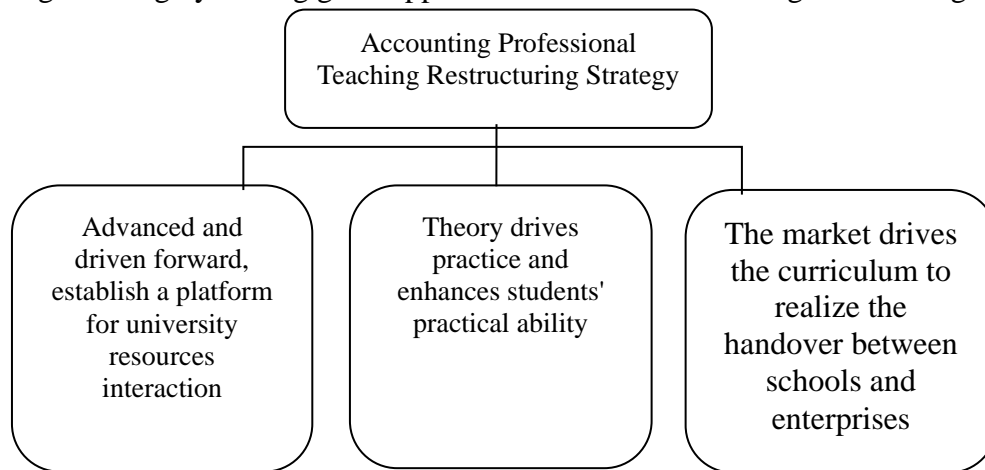


Fig.2 Reconstruction of Accounting Major Teaching under the Implementation of Digital Teaching Materials in Colleges and Universities

### 6.1 Advanced to Drive Backwards, Establish a Platform for University Resources Interaction

In the field of accounting profession, the resources of some universities in China are worthy of reference and study by other schools. By realizing the digitization of teaching materials and establishing a platform for resource interaction in colleges and universities, information can be updated in a timely manner. Universities can realize the sharing of teaching resources. Students can communicate with other universities through digital textbooks to help improve the cognitive level of college students. Thereby improving the overall level of China's accounting industry and promoting the development breakthrough of the accounting industry.

### 6.2 Theory Drives Practice and Enhances Students' Practical Ability

Traditional textbooks can't realize the flexibility of teaching. Even if there are many practical cases outside the textbook, because students have no way to contact, the theoretical study is out of touch with real-time problems. The digital publishing of textbooks can combine the theoretical course learning with the students' ability to analyze and analyze problems. In the theoretical learning process, real-time case analysis and processing are performed simultaneously. Although students are not directly practicing in the enterprise, at this time, students' understanding of accounting practice knowledge will be greatly improved. In fact, the British "sandwich" curriculum system is a similar method used in the study, organically add simulation practice opportunities in the theoretical study, thus bringing the relationship between school education and accounting things

closer.

### **6.3 The Market Drives the Curriculum to Realize the Handover between Schools and Enterprises**

The training task of the university is to be combined with the needs of the society. The traditional training mode certainly cultivates a large number of accounting talents. However, modern enterprises have new requirements for the required talents, and traditional teaching methods cannot quickly achieve the integration with social needs. At this time, the use of digital teaching materials is particularly important. Guided by the needs of the social market for talents, under the premise of ensuring that the training tasks are unchanged, the students focus on curriculum adjustments with flexibility, so as to achieve efficient output of highly efficient accounting professionals.

## **7. Conclusion**

Accounting is a discipline that is highly compatible with social development. As the economy and society continue to grow, the accounting profession has more and more tasks. The content of learning will not always be real-time, but the thinking and analysis in the learning process will always affect our ability to deal with problems. This is one of the advantages of the flexibility of digital teaching materials. Only in the long-term and timely grasp of the social development dynamics, can we guide students to adapt to the future accounting work and achieve great development.

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