

Exploration of Practical Teaching Reform Paths for Accounting Majors in Universities in the Era of Digital Intelligence

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Abstract: With the in-depth evolution of digital intelligence technology and the advancement of the digital transformation of the accounting industry, the practical teaching of accounting majors in universities is facing unprecedented challenges. Technologies such as big data, artificial intelligence, and blockchain have reshaped the business processes of financial accounting, audit supervision, and management decision-making, and put forward higher requirements for accounting talents' digital literacy, intelligent tool application capabilities, and cross-field collaboration capabilities. However, current accounting practical teaching still faces dilemmas such as insufficient technical empowerment, superficial integration of business and finance, and lack of innovative scenarios. The traditional teaching model centered on manual financial processing and basic software operation can no longer meet the needs of positions such as intelligent finance, data analysis, and risk early warning. Based on this, this paper focuses on the development trend of accounting professional competence changes in the era of digital intelligence, analyzes problems such as teaching goal deviation and resource mismatch under the background of technological integration, and constructs a narrative-integrated practical teaching system to support the cultivation of high-quality talents in the new era.

Keywords: Era of digital intelligence; Universities; Accounting major; Practical teaching

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1. Introduction

In the era of digital intelligence, financial software represented by Kingdee and UFIDA has undergone iteration and upgrading. Digital tools such as intelligent bookkeeping, tax risk control, and financial early warning have been widely used, and the traditional accounting work model has also changed. The demand for accounting positions has shifted from traditional accounting-oriented to management-oriented, analysis-oriented, and decision-oriented. As an important position for cultivating accounting talents, the quality of practical teaching in universities directly affects graduates' job adaptability and industry competitiveness. However, at this stage, the practical teaching of accounting majors in most universities still adopts the traditional model, which leads

to insufficient teaching effectiveness. Therefore, it is necessary to strengthen the reform of practical teaching of accounting majors in universities in the era of digital intelligence, build an education system adapting to industry development, and further improve the quality of talent cultivation.

2. Practical dilemmas of accounting practical teaching in universities in the era of digital intelligence

2.1. Outdated teaching content and disconnection from industry needs

Practical teaching content is closely related to teaching quality. In the era of digital intelligence, the accounting industry has achieved rapid development, and industry content is in a state of renewal and development. The cutting-edge nature and practicality of teaching content are important guarantees for teaching quality and effectiveness. However, at this stage, the practical teaching of accounting majors in most universities has the problem of lag, which cannot match the development needs of the accounting industry in the era of digital intelligence^[1]. On the one hand, the teaching content is still dominated by traditional accounting, focusing on basic accounting work such as original voucher review, accounting voucher preparation, and accounting book registration. The integration of core digital content, such as big data financial analysis and intelligent financial software operation, is insufficient, resulting in students' lack of training in digital skills. On the other hand, the teaching case database has not been updated on time. The teaching cases are mainly based on the traditional manufacturing industry, lacking complex businesses in the fields of the Internet and financial technology. There are a few comprehensive and challenging practices, which are not conducive to the development of students' thinking abilities and their mastery of key technical capabilities^[2].

2.2. Insufficient teachers' literacy and need for ability improvement

As an important force in carrying out teaching work, teachers' digital literacy and practical teaching ability are closely related to practical teaching effectiveness. At present, the teaching team of accounting majors in universities generally has the problem of insufficient digital literacy and relatively lacking practical experience, which cannot meet the needs of practical teaching in the new era. The source structure of teachers is single. Most teachers take office directly after graduating from universities, lacking front-line digital work experience in enterprises, and have not proficiently mastered intelligent financial systems and big data analysis tools. Even some middle-aged and elderly teachers have an insufficient understanding of digital technology, which leads to the ineffective development of digital teaching. Moreover, the current training mechanism for teachers' digital skills is not perfect^[3]. At this stage, many universities do not attach importance to teacher training, and the training is mainly theoretical, with insufficient practical operation drills, which leads to the slow improvement of teachers' digital skills and their inability to integrate digital technology into teaching practice^[4].

2.3. Imperfect teaching platform and insufficient supporting capacity

The development of digital accounting practical teaching requires perfect facilities to guarantee. However, at present, the accounting practical teaching platforms of many universities are lagging behind and cannot meet the needs of digital practical teaching. The software platform is insufficiently updated. Many universities still use old versions of financial software, lacking intelligent financial software, big data financial analysis platforms, and tax big data training systems, which leads to students' inability to learn and contact cutting-edge digital tools in the industry. In addition, the platform has a single function. The existing practical teaching platforms mainly

focus on simulating accounting, lacking comprehensive practical functions such as data analysis and risk control, and cannot simulate the actual working scenarios of accounting positions in the era of digital intelligence, which is not conducive to the cultivation of students' thinking abilities and comprehensive quality. The construction of practical cooperation platforms between schools and enterprises is not perfect. The cooperation between universities and enterprises mostly stays on the surface, lacking in-depth and systematic collaboration, making it difficult to achieve an effective connection between real enterprise data and teaching. Students find it difficult to participate in real digital accounting work scenarios and cannot effectively improve their job adaptability^[5]. In addition, the current hardware facilities of the school need to be updated. The computer room equipment for accounting practical teaching in some universities is aging, and the computer configuration is low, which is difficult to meet the operational needs of digital teaching software.

3. Exploration of practical teaching reform paths for accounting in the era of digital intelligence

3.1. Optimize practical teaching to adapt to industry needs

The optimization of practical teaching content is the key to practical teaching reform. Teachers need to set corresponding talent training goals in combination with the current development characteristics and trends of the accounting industry. Pay attention to the construction of the practical teaching content framework. Based on retaining traditional accounting content, add digital content to build a composite education system of traditional accounting + digital skills + comprehensive quality. The traditional accounting module designs skills such as original voucher processing, accounting vouchers, book registration, and statement preparation to consolidate students' basic accounting capabilities. The digital skills module introduces intelligent financial software operation, big data financial analysis and other content to improve students' digital skills. The comprehensive practice module designs cross-field and comprehensive practical projects to enable students to effectively use digital tools to solve practical problems and form comprehensive practical capabilities. Update the teaching case database, build a school-enterprise co-construction and dynamically updated case database construction mechanism, introduce cases in the fields of the Internet, artificial intelligence, and financial technology, select representative and typical case materials, and adjust the cases in combination with accounting standards to ensure the effective application of cases^[6].

3.2. Strengthen teachers' team construction and improve practical capabilities

The construction of the teaching team is the key to the reform of practical teaching. It is necessary to further improve teachers' digital literacy, practical teaching ability, and comprehensive quality through various measures, and build a composite teaching team with a solid theoretical foundation and strong practical ability. Strengthen the school-enterprise collaboration mechanism, improve the system for teachers' enterprise practice, organize accounting professional teachers to take temporary positions in enterprises, participate in real financial work, and accumulate digital practical experience. At the same time, invite enterprise intelligent accounting experts, industry elites, and financial management personnel to enter the classroom to carry out special lectures and practical teaching guidance to solve the problem of insufficient practical experience of on-campus teachers. In addition, the school should strengthen the training of teachers' digital skills, build a comprehensive, whole-process, and all-round teacher training system, allow teachers to fully understand the professional knowledge and concepts in the fields of intelligent finance, big data analysis, and financial robots, encourage teachers to obtain

professional qualification certificates related to digital accounting, and further improve their digital tool operation capabilities and professional levels. The school should also provide teachers with a platform for learning and exchange, encourage teachers to communicate and discuss teaching experience online, and achieve mutual learning and common progress^[7].

3.3. Build practical teaching platforms and strengthen supporting capabilities

As an approach to the reform of practical teaching, it is necessary for the school to integrate its own educational resources, build a three-in-one practical teaching platform of on-campus simulation + off-campus practice + online training, provide students with comprehensive and multi-level practical teaching scenarios, and strengthen teaching supporting capabilities^[8]. First, upgrade the on-campus practical teaching platform, increase investment in the on-campus practical teaching platform, purchase financial software, big data financial analysis platforms, and tax big data training systems, improve the platform's functions such as data analysis, risk control, and decision support, build a simulated + digital on-campus practical teaching environment, simulate real working scenarios, and allow students to complete practical operations in a simulated environment. Second, strengthen school-enterprise cooperation, build off-campus practical teaching bases, realize an effective connection between enterprise business and teaching projects, encourage students to participate in real digital accounting work scenarios, and improve students' job adaptability. For example, cooperate with accounting firms to allow students to participate in project audit work. Cooperate with cross-border e-commerce enterprises to allow students to participate in cross-border e-commerce accounting work and understand the actual business processes. Third, build an online teaching platform, introduce online courses, integrate various educational resources, provide help and support for students' independent learning, and expand students' learning scope. For example, introduce an online intelligent financial training platform, allow students to learn the operation of intelligent financial software, learn to handle online training projects, and provide help and support for students' after-class learning and development^[9].

4. Implementation guarantee of the reform path

4.1. Strengthen system guarantee

Improving the system is the guarantee for the effective advancement of practical teaching reform. Universities should combine the current situation and development needs of the practical teaching of accounting majors to build a more perfect educational management system and provide more support for teaching^[10]. First, formulate special systems for practical teaching reform, clarify the goals, core tasks, implementation steps, and division of responsibilities of practical teaching reform, and standardize the process of teaching reform. Second, improve the practical teaching management system, revise documents such as practical teaching syllabuses, training guides, and practical teaching assessment methods, integrate digital practical content and digital skills training into the practical teaching management system, and clarify teaching quality standards and requirements. Third, establish a teaching team construction system, improve teacher enterprise practice systems and intelligent skills training systems, and incorporate teachers' participation in digital teaching practice reform and improvement of digital teaching capabilities into teacher evaluation and professional title review to stimulate teachers' enthusiasm for participating in teaching reform. Fourth, establish and improve the school-enterprise cooperation management system. Formulate school-enterprise cooperation practical teaching management methods, clarify the rights and obligations of both parties, standardize specific teaching processes, and ensure the orderly development of

teaching work ^[11,12].

4.2. Increase financial investment

Sufficient financial investment is the prerequisite for the smooth implementation of practical teaching reform. Universities should increase investment in the practical teaching of accounting majors, broaden the sources and channels of funds, and provide financial support for the reform of practical teaching. First, increase the on-campus capital investment mechanism, include the practical teaching funds of accounting majors into the school's annual fund budget, and increase the proportion of fund investment year by year to upgrade the on-campus practical teaching platform, purchase corresponding digital teaching software, update hardware facilities, carry out teachers' digital skills training, and build teaching resource databases ^[13]. Second, broaden the sources and channels of funds, actively strive for government support funds, declare scientific research projects and teaching reform projects related to digital accounting teaching, and obtain project fund support. Third, optimize the efficiency of fund use, establish a fund use management system, strengthen the management and supervision of practical teaching funds, ensure that funds are earmarked for special purposes, guarantee their reasonable use, and avoid fund waste.

4.3. Integrate high-quality resources

To achieve good progress in the reform of practical teaching, universities and teachers need to use high-quality educational resources in teaching. Universities should strengthen the integration of resources, optimize the integration of internal and external resources, provide resource support for the reform of practical teaching, and improve the implementation effect of teaching reform. Strengthen the integration of on-campus resources, integrate the resources of the school's financial department, academic affairs office, experimental teaching center, and other departments, make overall plans for the construction of practical teaching platforms, strengthen the construction of teaching teams, and form an educational joint force. Integrate high-quality curriculum resources of accounting majors, establish an on-campus resource sharing platform, and realize the effective use of resources ^[14]. Strengthen school-enterprise cooperation and resource sharing, establish cooperative relations with other universities, carry out digital accounting practical teaching exchanges, and improve their own practical education capabilities and levels. In addition, universities should focus on cooperation with enterprises and financial software companies, integrate real business data and cases, apply them to teaching practice, enrich teaching content, broaden students' learning horizons, and achieve good teaching results ^[15].

5. Conclusion

In summary, in the era of digital intelligence, the accounting industry has undergone profound changes, and the demand for accounting positions has also shifted from traditional accounting-oriented to management-oriented, analysis-oriented, and decision-oriented. Therefore, higher requirements are put forward for the quality and capabilities of accounting personnel. This requires universities to base themselves on the current characteristics of industry development, optimize teaching content, update teaching case databases, strengthen teachers' team construction, and build a diversified practical teaching platform to improve the effectiveness of educational work. In addition, universities should strengthen guarantee work, establish and improve the guarantee system, increase financial support and investment, integrate high-quality educational resources, and ensure the effective development of teaching reform work.

Disclosure statement

The author declares no conflict of interest.

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