Research on the Challenges and Countermeasures of Accounting Education in Universities under the Background of Digital Economy

Fan He
School of Accounting, Chongqing Technology and Business University, Chongqing 400067, China.

Abstract
With the development of digital economy, the process automation robot is becoming more and more popular. Accounting practitioners are liberated from the traditional mechanization and repetitive financial work. At the same time, it also brings the impact of market employment, technology application, personnel training and other aspects to the accounting education in universities. This paper focuses on the topic of digital accounting talent cultivation which is rarely involved in previous literature, discusses the challenges of accounting education caused by digital economy, and puts forward the countermeasures of accounting education in universities. This study provides a reference for the transformation of accounting education in universities to digital, and provides a feasible path for the supply of compound accounting talents in the era of digital economy.

Keywords
Digital Economy; Accounting Education; Personnel Training.

1. Introduction
Since the reform and opening up, the level of science and technology in China has been greatly improved, and most enterprises have achieved the development goal from weak to strong. In the process of establishing and promoting the market economy, the influence of marketization has a great impact on business education, which makes it constantly explore the talent training mode to meet the market demand. At present, China has entered the era of digital economy, and the scale of digital industry is in the forefront of the world. How should accounting education deal with the shortage of "digital talents"? Should we stick to the training mode of professional talents or promote the training of interdisciplinary talents? In view of this, this paper discusses the challenges and countermeasures of accounting education in the era of digital economy, which helps to enrich the literature of digital accounting personnel training and promote the high-quality development of higher accounting education in China.

2. The challenge of accounting education in digital economy
With the advent of the digital economy era, the new economic form with data elements as the core has emerged, and the demand for jobs and talents of enterprises has changed accordingly. More and more employers tend to recruit compound accountants who understand finance, business and technology, which brings great challenges to accounting education in universities.

2.1. The challenge of market employment for accounting graduates
Accounting education in general universities is employment oriented, and its main goal is to cultivate students’ accounting processing and financial analysis skills. Job requirements in the market include cashier, audit, revenue and expenditure accounting, general ledger accounting,
etc. Although these posts are highly specialized, their work contents are standard and repetitive. With the development of digital technology, the application scenario of process automation robot (RPA) goes deep into the field of accounting, which will replace the traditional accounting work of emphasizing standards, emphasizing process and strong repetition, and bring challenges to the market employment of accounting graduates in the future.

2.2. The challenge of new requirements in the application of accounting professional technology

Under the background of enterprises vigorously promoting the application of digital technology, the demand of employers for accounting talents has been upgraded from "accounting type" to "integration type". Graduates are required not only to have financial expertise, but also to have the skills of using digital tools to analyze and solve enterprise economic management problems. From the current development situation, the trend of entity enterprises to digital transformation and upgrading is strengthened, low value accounting services are no longer "necessities", value-added accounting talents who can concurrently serve as finance, business and information technology are sought after, and all kinds of graduates trained by universities are facing the crisis of difficult to meet the needs of enterprise talents.

2.3. The challenge of training compound talents in accounting education

With the coming of the trend of accounting automation, intelligent analysis, digital decision-making and collaborative work, it will have a subversive impact on the cultivation of accounting talents. Traditional accounting education is no longer in favor of practical talents. A large number of accounting work may be replaced by the new generation of digital technology products, forcing colleges and universities to change to the goal of cultivating the ability of business innovation thinking, data analysis and technology application. In addition, due to the limited funds, equipment and teachers currently provided for digital accounting teaching, it is still difficult to supply in batches for the cultivation of accounting compound talents in universities in China in the short term, so we need to be based on the short board and actively respond to the challenges.

3. Suggestions on accounting education in universities to meet the challenge of digital economy era

In order to alleviate the structural contradiction between the supply and demand of accounting talents in the era of digital economy, universities should first adjust the training objectives around the needs of the market; Secondly, accounting education should upgrade the existing teaching mode, focusing on the shaping of students’ digital accounting professional skills; Thirdly, accounting education should use digital thinking to promote the innovation of accounting courses; Fourthly, accounting education should keep up with the development of technology and deepen the reform of accounting teaching methods.

3.1. Cultivating compound accounting students needed by digital economy

China is stepping into a digital society, and various industries are undergoing an all-round and multi-level digital transformation. Accounting education should do a good job in training comprehensive talents, so as to avoid weakening the impact of process robots with more creative and valuable accounting work. According to the current situation of industrial demand, universities in the future can focus on the training goal of compound accounting talents, so that they can not only master the professional knowledge of accounting, but also have the ability of intelligent analysis, business decision-making, communication management, etc., liberate from the tedious and repetitive accounting work, and creatively provide high-value analysis, management and decision-making services for departments and enterprises.
3.2. Integration of production and education to shape digital accounting skills

Digital technology was initially applied in the industry. The enterprises that continue to promote the digital transformation and upgrading are most familiar with the cutting-edge information and application practice of digital technology. Therefore, the application education of digital accounting must consider the requirements of industrial technology, and create a digital accounting skill training path matching supply and demand through the integration of production and education. First, we should learn from the output oriented concept and establish a multi-level teaching mode closely linked with the needs of industrial talents, such as classroom teaching, experimental training, practical competition, enterprise practice, etc. Secondly, we should implement the integration of industry, University and research, introduce the compound accounting capital of enterprises, realize the sharing of digital teaching resources, and promote the accounting students to solve the financial analysis and management decision-making problems with new technologies and new methods through the double tutorial system.

3.3. Integration of production and education to shape digital accounting skills

In the course arrangement of accounting education, universities need to supplement digital related courses, integrate digital accounting into the classroom, seek a balance between modern knowledge and traditional knowledge, digital skills and professional skills, and enable students to creatively carry out accounting work with digital theory and application skills. Furthermore, universities can learn from stem curriculum system, set business scenarios, establish the teaching objectives of deep integration of information technology and accounting, and increase information science, programming design, digital ethics, digital asset supervision and practice, big data application and analysis, artificial intelligence frontier and algorithm and other related courses. Through the transformation of curriculum system, students can master the big data thinking and comprehensive ability that must be possessed in the era of digital economy.

3.4. Combining new technology and innovating multi emotion accounting teaching method

Under the new technology environment, universities should combine the new digital technology to establish a new multi scene teaching method, so as to improve the quality and efficiency of accounting teaching. First, promote the transformation of student-centered digital teaching mode. Periodically push forward the digital accounting information, share big data processing, financial analysis practice, accounting decision case and other information, upload "Internet plus accounting" thematic video. Second, new technology should be used to serve classroom teaching innovation, and guided and case-based teaching methods should be explored to comprehensively improve accounting students’ skills from multiple dimensions based on massive examples and simulation applications. Third, build an intelligent teaching platform, dynamically record and track the training effect of accounting students, strengthen students’ skills, and ensure the completion of the training goal of compound accounting talents.

4. Conclusion

In the era of digital economy, how to adapt to the trend of accounting personnel training in the new era is a hot issue for educators. From the perspective of accounting education in universities, this paper discusses the impact of digital economy on the market employment, technology application and personnel training of accounting students, and puts forward some suggestions for accounting education in universities with the goal of cultivating compound accounting talents. These suggestions include cultivating compound accounting talents needed by digital economy, integrating production and education to shape digital accounting
professional skills, embracing digital development to promote the transformation of accounting curriculum system, and combining new technology to innovate multi situational accounting teaching methods. The research conclusions provide ideas and reference for the transformation of accounting education in universities, and are greatly benefit to the realization of high-quality development in China in the era of digital economy from the perspective of talent cultivation and supply.

**Acknowledgments**

This paper is supported by the research project of education and teaching reform of Chongqing Technology and Business University. The name of the scientific research project is "Financial teaching mode reform driven by digitization" (2020302).

**References**


