

## **Analysis of the Supply-demand Contradiction and Educational Reform Path in Accounting Teaching in the Digital Intelligence Era**

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### **ABSTRACT**

*Faced with the impact of new technologies, new industries, new business formats, and new modes in the digital intelligence era, accounting, as an institutional arrangement of the economic and social system, needs to constantly innovate in terms of means and methods. Universities should adapt to the demands of national strategies and social development, fully utilize their own characteristics and advantages, respond to the national call for building new liberal arts, and promote the in-depth integration of information technology into the reform of accounting education. This article focuses on the opportunities and challenges brought by the digital intelligence era to the reform and high-quality development of accounting education in universities, analyzes the supply-demand contradictions faced by traditional accounting curriculum teaching, and explores the reform path of accounting education to implement the national development strategy.*

**Keywords:** accounting major; supply-demand contradiction; educational reform path; digital intelligence era

### **1. Introduction**

China is currently in a brand-new stage of economic and social development, and Chinese accounting is also at a turning point in its development. Nowadays, we are in a new environment characterized by new technologies, new industries, new business formats, and new modes. New technologies have brought about changes in the means and methods of accounting, while new industries, new business formats, and new modes have led to significant changes in the objects of accounting services. Faced with the overall strategy of the great rejuvenation of the Chinese nation and the unprecedented changes in the world, accounting, as the "guardian" and "navigator" of social civilization progress, is bound to enter a new stage of rapid development of "improving quality and efficiency". The report of the 20th National Congress of the Communist

Party of China proposed key issues such as accelerating the development of the digital economy, building world-class enterprises and financial management systems, and cultivating high-quality accounting professionals with digital intelligence. The Education Powerhouse Development Plan (2024-2035), issued by the Central Committee of the Communist Party of China and the State Council, has also deployed the digitization of education as a key component in its strategic deployment. On April 11, 2025, nine departments including the Ministry of Education issued the Opinions on Accelerating the Digitalization of Education, further implementing the national education digitalization strategy. The digitization provides a historical opportunity for the reform and high-quality development of higher education and teaching, which is also the necessary meaning for universities to implement national strategies.

In the context of the construction of new liberal arts, universities should comply with the demands of national strategies and the development of the times, fully utilize their own characteristics and advantages, and promote the in-depth integration of information technology into the reform of accounting education. This article combines the opportunities and challenges brought by the digital intelligence era to the reform of accounting education in universities, analyzes the supply-demand contradictions faced by traditional accounting courses, and examines the reform paths of accounting education to address the new opportunities and challenges brought by the application of emerging technologies such as intelligent manufacturing, big data, artificial intelligence, and the Internet of Things.

## **2 Analysis of the Supply-Demand Contradiction Faced by Traditional Accounting Course Teaching**

Students are in the process of systematically establishing accounting knowledge, which often leads to problems such as fragmented knowledge, lazy thinking, and practical values. There is a significant gap between this and the demand for applied accounting talents in the new era of the country. There are three major pain points in the traditional teaching of accounting courses.

(1) The organization of knowledge is rigid. The rigidity of the knowledge organization in the accounting course mainly stems from the insufficient traceability, updating, and iteration of accounting theories, as well as the singularity of teaching methods. With the application of new technologies such as intelligent manufacturing, big data, artificial intelligence, and the Internet of Things, there is a growing demand for accounting innovation and transformation. This highlights the weak foundation of students' digital intelligence and the lag in updating accounting curriculum systems compared to the development of technology cluster. Accounting courses cannot keep up with the latest technological developments, and the training of accounting professionals cannot meet market demand. At the same time, even though university teachers have solid professional knowledge, they still lack practical work experience and have knowledge

structure gaps.

(2) Insufficient innovation training. Due to the limitations of the external industry environment and the insufficient integration of industry practice in the training process, the teaching content of accounting courses focuses on theoretical research and is not closely related to practice, lagging behind the forefront development of the industry. Students' learning of theoretical knowledge mostly remains on paper and they are unable to obtain sufficient practical training in accounting.

(3) Value guidance is relatively weak. The traditional accounting courses remain at the level of single subject construction, with vague definitions of content and a lack of full cycle design. The analysis of the practical problems in the development of accounting in China is insufficient, making it difficult for students to understand the role of accounting as a signal system of modern economic activities in controlling and guiding the high-quality development of the national economy. Meanwhile, it is difficult to form an organic whole in cultivating students' sense of responsibility, shaping professional ethics, and constructing technological ethics.

### **3. Analysis of the Reform Path of Accounting Education**

In order to cultivate accounting talents that meet the needs of the country in the new era, based on the cultivation concept of moral education, a path of accounting education reform is proposed, which includes "innovating teaching concepts and objectives, reshaping teaching content, innovating teaching methods, and innovating teaching evaluation".

#### **3.1 Innovating Teaching Concepts and Objectives**

Closely adhering to the Ministry of Education's new liberal arts construction goals, following the teaching philosophy centered on student development, emphasizing outcome-oriented approaches, reconstructing learning objectives, optimizing course content, enriching teaching methods, and upgrading assessment approaches. Adhering to the fundamental principle of cultivating students' moral character, we will build high-quality classrooms teaching, and truly achieve individualized instruction. Based on the characteristics and teaching predicaments of the accounting courses, students' learning objectives are divided into three major goals:

(1) Knowledge goal setting. Master the basic accounting assumptions, accounting fundamentals, users of accounting information and quality requirements of accounting information introduced from the accounting development history of the United Kingdom and the United States, and understand the overall framework of China's accounting standards. Understand the basic knowledge such as accounting equations, accounts and double-entry bookkeeping. Master the entire process of "bookkeeping, closing and reporting" from original vouchers, bookkeeping

vouchers, accounting books to financial statements.

(2) Professional competence goal setting. In combination with the main economic activities of the enterprise, the double-entry bookkeeping method is applied for daily accounting management to master the relationship between the balance sheet and the income statement. Through simulation training, flexibly apply the practical experience and theoretical knowledge learned to conduct accounting operations, master the accounting treatment methods of various business processes such as enterprise establishment, procurement, production, sales, taxation, and profit distribution, and cultivate strong professional competence. With the development trend of big data, intelligence manufacturing, artificial intelligence, and the Internet of Things, it is necessary to attach great importance to the diversified and information-based development of students, aiming to cultivate accounting talents with high quality, strong ability, theoretical understanding and practical skills.

(3) Ideological and political goal setting. The teaching objective of ideological and political education in courses is to integrate the legal and moral factors of the core socialist values into accounting professional ethics education, guide students to enhance moral cultivation, and unify personal responsibility with social responsibility. Centering on the ideological and political focus of "Accounting for Building a community with a shared future for Mankind", explain the laws, regulations and relevant policies in the field of accounting. Through the analysis of enterprise cases, integrating the cultivation of socialist core values, we constantly explore, shape and foster common accounting values, establish correct values and wealth views, and enhance social responsibility. Guide students to think and discuss, and help them make correct accounting treatments and career judgments.

### **3.2 Reshaping Teaching Content**

The course content must break away from tradition and establish a teaching framework that integrates "accounting theory - accounting system - accounting profession", striving to achieve the unity of the three major relationships of teaching and learning, theory and practice, and ability and responsibility in the course. Firstly, by thoroughly reviewing traditional accounting theories and methods, and integrating the forefront of accounting with the Thought on Socialism with Chinese Characteristics for a New Era into classroom teaching, we aim to help students deeply understand the three core issues of accounting theory, accounting system, and accounting profession. Help students weave fragmented knowledge into a web and establish a systematic internal logic. Secondly, in response to the abstract accounting theories and complex business processes in the teaching content, the teaching team has designed and embedded corresponding experimental training modules, allowing students to experience financial accounting work in an immersive financial practice simulation environment and stimulate their learning enthusiasm.

The course emphasizes cross-border integration, and in the design of experimental and practical training content, highlights the cross integration of accounting with related discipline such as economics, management, computer science, artificial intelligence, and information management, enhancing students' mathematical and computer processing abilities and cultivating students' cross-border thinking. Finally, the teaching team reviewed the evolution and implementation effects of China's accounting system over the past 40 years of reform and opening up, infused big data and artificial intelligence technology into accounting principles courses, reflected China's reality and absorbed mature achievements of Western accounting, fully and correctly reflected and met the basic requirements of accounting system and practice for the comprehensive rejuvenation of the Chinese nation and the construction of a community with a shared future for mankind, helped students establish a correct understanding of accounting, and cultivated their sense of social responsibility and national pride.

### **3.3 Innovating Teaching Methods**

In response to the problems of traditional theoretical teaching methods that emphasize lecturing over internalization and the early practical teaching being disconnected from real accounting practices, we stress the coordinated use of teaching methods such as case-based teaching, online and offline hybrid teaching, action learning, and team learning throughout the teaching process. We also provide three-dimensional support with modern information technology to enrich classroom teaching resources and enhance teaching effectiveness. In the teaching process, we should not only enhance students' accounting literacy and cultivate their innovative abilities, but also provide value guidance, enabling students to deeply understand the original aspiration and mission of accounting in serving the high-quality development of the economy and society, delve deeply into accounting principles and theories, and adhere to the mission of accounting.

### **3.4 Innovating Teaching Evaluation**

The teaching evaluation design of the accounting course adheres to the outcome-oriented approach, targets learning objectives, attaches importance to process-based assessment, innovates a diversified and multi-subject participation teaching evaluation system for accounting, and combines grade evaluation, language evaluation and feedback to facilitate the achievement of teaching effectiveness. By reforming the traditional assessment methods and adding multi-dimensional assessment, students are evaluated from three dimensions: socialist core values, professional qualities, and professional knowledge. Moreover, various forms of process assessment such as problem thinking and solution, and group mutual evaluation are added. The teaching platform is rationally utilized to implement the whole-process teaching evaluation, with emphasis on examining students' behavioral habits and ideological and moral qualities. In order to monitor students' ideological and political education in courses more efficiently and provide

more objective and unified ideological and political evaluations, we dynamically collect multi-dimensional teaching data and conduct modeling analysis. The system automatically provides ideological and political evaluation results, forming a student profile that reflects the effectiveness of ideological and political education.

#### **4 Conclusion**

Science and technology are the primary accounting environmental factors, and the rapid development of information technology has given rise to new economies represented by new industries, new business formats, and new modes. The new structure of the factor market has brought significant changes to the supply of accounting talents, which in turn has stimulated a huge driving force for the reform of accounting education. In the era of digital intelligence, the accounting industry is undergoing a profound transformation driven by technology, functional transformation, and management upgrading. The change in market demand has prompted the cultivation of accounting talents to shift towards cultivating composite accounting talents with professional, digital, and management communication abilities. Facing the opportunities and challenges that the accounting profession is confronted with in the digital intelligence era, this paper objectively analyzes the supply-demand contradictions faced by traditional accounting course teaching, actively explores the overall ideas and specific paths of accounting education reform, and points out the direction for the current accounting education reform in universities.

Based on the supply and demand contradictions such as rigid organization of knowledge, insufficient innovative training, and weak value guidance in traditional accounting courses, innovative teaching concepts and objectives, reshaping teaching content, innovating teaching methods, and innovating teaching evaluation are proposed. In order to meet the needs of undergraduate accounting students to learn basic concepts, theories, and knowledge of accounting, this paper integrates ideological and political teaching with accounting teaching in details, permeates big data and artificial intelligence technology into accounting teaching, reflects the reality of China and absorbs the mature achievements of Western accounting fully and accurately reflect and meet the basic requirements for the construction of applied accounting professionals in the practice of the comprehensive rejuvenation of the Chinese nation and the building of a community with a shared future for mankind, and help students establish a correct understanding of accounting.

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