

Research on the Training Mode of Management Accounting Talents under the Background of New Quality Productivity

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Abstract: The new quality productivity has become an important force to promote social progress, which puts forward higher requirements for the training of management accounting talents. How to train the management accounting talents to meet the needs of the new era has become a common concern of the academic and practical circles. It is particularly important to explore the training mode of management accounting talents under the background of new quality productivity. This paper aims to explore the innovation and practice of the training mode of management accounting talents under the background of new quality productivity. This paper reviews and evaluates the status of the training mode of management accounting talents, and puts forward innovative ideas of the training mode of management accounting talents under the background of new quality productivity, including teacher team construction, curriculum system design, teaching model innovation, curriculum assessment method optimization and so on. This study provides beneficial exploration and enlightenment for the training of management accounting talents under the background of new quality productivity.

Keywords: Personnel Training Mode; Mode; Management Accounting; Talents; New Quality Productivity

1. Introduction

The proposal of new quality productivity has far-reaching significance for promoting the development of Chinese modernization through cultivating strategic emerging industries and promoting the high-quality development of vocational education. The development puts forward higher requirements for skilled personnel. In order to better adapt to

the development demands, vocational education needs to promote reform in key links such as updating talent training concepts, reconstructing teaching content system, deepening the innovation mode of integration of production and education, and so on. Vocational education reform can meet the needs of high-quality technical talents for the development. The training of technical talents in higher vocational colleges must be closely combined with the development demand, guided by market demand, innovate the training mode of talents, and improve the quality of talent training. Management accounting is a new way of working which is dominated by management. Training management accounting talents has become an urgent task for high-quality economic development. From the perspective of multivariate factor theory of new quality productivity, management accounting talents need to have digital productivity ability, green productivity ability, blue productivity ability, open productivity ability, coordination productivity ability, value creation ability, operation support ability and risk management ability.

Management accounting personnel training mode must meet the needs of the development, in order to continuously import talents for Chinese modernization. In order to train the management accounting talents who can meet the needs, it requires higher vocational colleges to explore the training mode of management accounting talents which is suitable for the development. However, the current problems in the training mode of management accounting talents in higher vocational colleges in China are mainly reflected in the lack of specialized systematic training mode of management accounting talents, the exam-oriented education based on the dominant position, the large gap between

classroom teaching and practice, and the single-discipline education mode. How to take effective measures to improve the construction and training mode of management accounting talents has become an important topic in the field of accounting management in our country. Around this topic, domestic and foreign scholars have carried on a lot of discussion. How to optimize the training mode of management accounting talents was proposed [1], the "three-tier and two-style" training model for management accounting talents was advocated [2], a training model for applied management accounting talents in higher vocational colleges was proposed [3]. The excellence plan and management accounting talent training model was put forward [4], the construction of application-oriented management accounting talent training model suitable is discussed [5]. Highlight the characteristics of the discipline, adapt to the needs of the society, and base on the training of "applied and composite" management accounting talents, guiding the reform of the training mode of management accounting talents in application-oriented universities [6], a "trinity" new management accounting talent training model and its implementation framework of "setting courses by use, teaching on behalf of training and promoting learning by competition" [7]. The "four abilities" was improved [8], Achieving the "four integration", that is, the integration of production and education, the integration of science and practice, the integration of class competition, and the integration of specialized innovation [9], to build a cross-border integrated teacher innovation team and change the teaching model was proposed [10].

Thus, scholars at home and abroad have studied the training of accounting talents from different aspects, providing many valuable references and inspirations for the research on the innovation of management accounting training mode. However, there are two deficiencies in the research. First, there is a lack of systematic research on the training mode of management accounting talents. Second, there are existing researches related to the problem of competence framework, but there are few in-depth researches on the content of competence framework, which leads to the lack of effective competence framework support for the training of management

accounting talents in China. Based on this, the paper constructs the ability framework of management accounting talents, discusses the innovation and practice of training mode of management accounting talents, and strives to make higher vocational colleges a fertile ground for training new quality productivity skills talents, so that new quality productivity skills talents will continue to emerge.

2. Construction of Management Accounting Teachers

With the rapid development of science and technology, new quality productivity continues to rise, which has a profound impact on all walks of life. As an important part of enterprise management, the theory and practice of management accounting are facing unprecedented challenges and opportunities under the impetus of new quality productivity. Therefore, strengthening the construction of management accounting teachers and cultivating management accounting talents with innovative thinking and practical ability have become an urgent task in the current education field. The emergence of new quality productivity has brought many new ideas and methods to management accounting. This requires management accounting teachers not only to have solid professional knowledge, but also to have interdisciplinary knowledge structure and innovative thinking, in order to better adapt to the development needs. Management accounting teachers need to be proficient in management accounting and related fields of professional knowledge, proficient in the application of management accounting tools and methods. Management accounting teachers need to have business insight, understand the industry, the enterprise's market environment, management characteristics and business characteristics, in order to better combine theoretical knowledge with practice, guide students to solve practical problems. However, there are still some problems in the construction of management accounting teachers. For example, the knowledge structure of some teachers is relatively simple, lack of interdisciplinary knowledge reserve, it is difficult to adapt to the new requirements of new quality productivity for management accounting. Some teachers have outdated teaching methods and lack of training of students' innovative ability and

practical ability, which makes it difficult to improve students' comprehensive quality.

The construction of management accounting teachers is a long-term and arduous task. The construction of management accounting teachers is not only an educational problem, but also a social problem. The technological innovation and management mode change brought by the new quality productivity require management accounting teachers to have a broader knowledge vision and a deeper professional quality. New quality productivity emphasizes the concept of innovative, coordinated, green, open and shared development. Management accounting teachers need to have more comprehensive and in-depth quality. As the key role of training management accounting talents, it is particularly important to improve the quality of management accounting teachers and train management accounting talents to meet the needs of the development of new quality productivity. As an important force to train future management accounting talents, the digital literacy of management accounting teachers is directly related to the improvement of education quality and the effectiveness of talent training.

Management accounting teachers must keep up with the pace of The Times and constantly improve their digital literacy. Management accounting teachers need to continuously improve their digital ability to meet the needs of The Times. Management accounting aims not only to realize the economic benefits of enterprises, but also to consider the social benefits and ecological benefits of enterprises. Management accounting teachers need to have green ability, integrate green ideas into teaching and practice, and train management accounting talents with green development thinking. The new quality productivity puts forward higher requirements for the blue ability of management accounting teachers. Management accounting teachers need to have a stronger ability to innovate and explore new teaching methods and means to adapt to changing teaching needs. Driven by the new quality productivity, the practice environment of management accounting is increasingly complex and changeable, which requires management accounting teachers not only to have solid professional knowledge, but also to have keen insight and broad vision, so that

they can flexibly respond to various changes and challenges. As a management accounting teacher who imparts management accounting knowledge and cultivates students' practical ability, it is particularly important to improve their open ability. Open ability refers to the ability of teachers to keep an open mind in the teaching process, accept and adapt to new teaching concepts, teaching methods and technical means, and guide students to actively participate in and actively innovate.

Management accounting is faced with more complex and changeable economic environment and more refined management needs. This requires management accounting teachers not only to have solid professional knowledge, but also to have excellent coordination skills to deal with various challenges in teaching. Management accounting teachers not only need to have solid professional knowledge, but also need to continuously improve their own value creation ability. Management accounting teachers also need to have keen market insight and strong data analysis skills in order to provide strong support for the operational decisions of enterprises. Driven by the new quality productivity, the scope of risk management in management accounting is expanding, and the types of risk are becoming more and more complex. Management accounting teachers not only need to have a solid professional knowledge, but also need to enhance the risk management ability to cope with the increasingly complex economic environment and challenges. Management accounting is a very practical subject, which puts forward higher requirements for the practical ability of management accounting teachers. New quality productivity also requires management accounting teachers to have a stronger sense of innovation and practical ability, to guide students to explore new management methods and concepts, and to cultivate students' innovative thinking and practical ability.

Strengthen the construction of management accounting teachers from the following aspects should pay attention to the latest theory and practice of management accounting at home and abroad, and constantly improve the professional quality and comprehensive ability of management accounting teachers; Management accounting teachers need to have business insight, understand the industry, the

enterprise's market environment, management characteristics and business characteristics, in order to better combine theoretical knowledge with practice, guide students to solve practical problems; Management accounting teachers should also pay attention to the development trend of the industry, timely adjust the teaching content and methods, and integrate new technologies and new methods into teaching, so that students can better adapt to the future work environment. Strengthen digital skills training to enable teachers to master digital tools and methods and apply them to teaching and research, so as to enhance students' digital skills and application capabilities. Management accounting teachers should integrate the green concept into the teaching content and teaching methods. In the curriculum, we can add green management accounting related courses, such as environmental accounting, social responsibility accounting, etc., so that students can understand the importance of green development and its application in management accounting. In terms of teaching methods, case teaching and project teaching can be used to guide students to analyze practical cases of green development and cultivate their ability to solve green management accounting problems. Encourage management accounting teachers to actively carry out teaching research, explore teaching methods and means to adapt to the background of new quality productivity, and improve teaching effect and quality; Establish a good teaching team and cooperation mechanism, through the formation of interdisciplinary and cross-field teaching teams, promote the exchange and integration between different disciplines, and jointly carry out teaching research and reform. Establish digital teaching resource library, including digital teaching materials, case library, online courses, etc. Teachers are encouraged to participate in digital practice. Teachers can deeply understand the application status and development trend of digital technology in the field of management accounting, and then transform it into teaching resources to enrich teaching content and methods. Management accounting teachers should deeply study and master the basic theories and methods of risk management, and understand the latest theoretical and practical results of risk

management. Through continuous learning, teachers can enrich their own knowledge system and improve their ability to identify, assess and control risks. Under the background of new quality productivity, management accounting teachers need to constantly learn and master new technologies and new methods. This includes learning advanced information technology, data analysis tools, and the latest management accounting theories and methods. Through continuous learning and practice, teachers can improve their ability to apply technology and inject new vitality into teaching. The use of online teaching platform, virtual laboratory and other modern teaching means can improve the interaction and effectiveness of teaching. Exploring project-based teaching, case analysis and other teaching methods can cultivate students' practical operation ability and problem-solving ability. Through strengthening school-enterprise cooperation and improving practical ability, management accounting teachers can have the opportunity to go to the front line of enterprises and understand the actual operation and needs of enterprises. Management accounting teachers need to go deep into the practice of enterprises, understand the operation mode and business process of enterprises, and accumulate rich practical experience. By participating in the financial management, cost control, decision support and other practical work of enterprises, teachers can better grasp the actual needs of management accounting and provide strong support for teaching. Management accounting teachers should also actively participate in green practice, and cooperate with enterprises to carry out green management accounting research and practice projects. Through enterprise practice, management accounting teachers can better understand the green development needs of enterprises, master the practical operation methods of green management accounting, and feedback practical experience into teaching, enriching teaching content and improving teaching quality. By introducing practical projects into teaching, students learn and apply management accounting knowledge in practice, and teachers can improve their practical ability and coordination ability. Management accounting teachers can carry out case studies and teaching in combination with actual cases of

enterprises. By guiding students to analyze cases and solve problems, teachers can cultivate students' practical ability and innovative thinking. Industry-university-research cooperation is an important way to enhance the practical ability of management accounting teachers. Through cooperation with enterprises and research institutions, teachers can participate in the development and implementation of practical projects, and understand the cutting-edge dynamics and actual needs of the industry. Universities, enterprises and research institutions should strengthen the cooperation between industry, university and research to jointly promote the digital development. Through collaborative research projects and joint development of digital tools, we will promote the deep integration of theory and practice and enhance the digital ability. By establishing a perfect evaluation system, teachers can be encouraged to develop. By establishing a scientific evaluation system, we can objectively evaluate the teaching achievement and practical ability of management accounting teachers. Through the establishment of digital literacy promotion awards, excellent digital teaching resources selection and other ways, through the recognition and reward of teachers who have outstanding performance in digital literacy improvement, a good demonstration effect and incentive atmosphere can be formed.

3. Design of Management Accounting Curriculum System under the Background of New Quality Productivity

The present management accounting curriculum system still has some problems in content setting and so on. For example, course content often focuses on traditional financial management knowledge and skills, and lacks the integration and application. The practice link of the course is weak, and students lack the opportunity and experience of practical operation. The new quality productivity has put forward new challenges and opportunities to management accounting. The application of new technology has greatly improved the data processing and analysis ability of management accounting, and provided enterprises with more accurate and efficient decision support. The development also requires management accounting to pay more attention to innovation and sustainable development in order to cope

with the increasingly complex and changeable business environment. The role and responsibility of management accounting are constantly evolving and deepening. New quality productivity also requires management accounting talents to have more comprehensive knowledge and skills to adapt to the rapidly changing market environment and business needs. In order to meet the new demand of new quality productivity for management accounting talents, the design of management accounting curriculum system must keep pace with The Times and innovate constantly to meet the new requirements of new quality productivity for enterprise management. New quality productivity provides new ideas and requirements for the design of management accounting curriculum system. The course system of management accounting aims to cultivate management accounting talents with high professional quality and innovative ability.

The optimization of management accounting curriculum system is a systematic project. The course system of management accounting must keep up with the pace of The Times. The course system of management accounting should strengthen the training of students' ability in data processing, information analysis and intelligent decision-making, so that they can better use these technologies to optimize the resource allocation and decision-making process of enterprises.

The management accounting curriculum system should introduce relevant new technical content, such as data mining, data analysis, etc., so that students can understand and master the application methods and skills of these new technologies in management accounting. In the content of management accounting courses, we should increase the knowledge and skills related to new quality productivity, so that students can adapt to the development needs of the new era. The management accounting curriculum system should pay more attention to practical operation and case analysis. Through simulating the actual working environment and scenarios, and adding more practical links and practical exercises, students can learn and master the basic knowledge and skills of management accounting in practice. The design of management accounting curriculum system also needs to consider the docking with the actual needs of enterprises.

Through cooperation with enterprises, we understand the needs and expectations of enterprises for management accounting talents, and integrate the actual needs of enterprises into the course system, so that the course content is closer to reality and more targeted. In the course design of management accounting, we should increase the content related to innovation, such as innovation theory, innovation method, encourage students to play imagination and creativity, and cultivate management accounting talents with innovation consciousness and innovation ability. In the management accounting curriculum system, we should pay attention to cultivating students' innovative consciousness and entrepreneurial ability, encourage them to actively explore new management accounting concepts and methods, and inject new impetus into the development of enterprises. The curriculum system of management accounting should also focus on cultivating students' innovative thinking and problem-solving ability, the management accounting curriculum system needs to pay more attention to interdisciplinary and cross-field training. It is necessary to increase the contact and interaction with other disciplines and fields, such as economics, finance, marketing, etc., so as to broaden students' vision and scope of knowledge, improve their comprehensive quality and ability, help students build a complete knowledge system, improve comprehensive quality and innovation ability. Course designers of management accounting need to pay close attention to industry trends, understand the needs of enterprises for management accounting talents, and regularly evaluate and update the course system in order to timely adjust the course content and ensure the timeliness and practicability of the course system. International advanced management accounting concepts and practical experience should be introduced into the management accounting curriculum system to help students understand the latest trends and development trends of international management accounting, and cultivate students' international vision and cross-cultural communication ability. Enterprises are facing a more complex and changeable business environment, and management accountants need to have a high degree of professional ethics and ethics to cope with various challenges and risks. The

curriculum system of management accounting should strengthen the education of professional ethics and ethics, and guide students to establish correct values and career views.

4. Innovation of Management Accounting Teaching Mode

The traditional teaching mode of management accounting often focuses on the teaching of theoretical knowledge and the explanation of case analysis. However, this teaching mode often lacks the integration of practical operation and practical experience, which makes it difficult for students to combine the theoretical knowledge of management accounting with practical work. The reform of teaching mode on management accounting also faces some challenges and problems. The new quality productivity emphasizes innovation, cooperation and intelligence, and integrates the thinking of new quality productivity into the teaching of management accounting. In the teaching process of management accounting, we should pay attention to cultivating students' innovative thinking, analyzing and solving problems. The teaching mode of management accounting needs to develop in the direction of diversification, practice and innovation. New technologies, such as big data and cloud computing, can be used to enrich the teaching content and methods of management accounting. The rapid development of artificial intelligence technology brings more possibilities to management accounting teaching. Through the intelligent teaching system, teachers can provide personalized learning suggestions and resource recommendations according to the actual situation and learning progress of students. The application of big data technology makes management accounting teaching more scientific and accurate. Through the mining and analysis of massive educational data, teachers can deeply understand students' learning needs, interest points and learning effects, so as to formulate teaching plans and contents that are more in line with students' actual needs. Big data can also help teachers find common problems in the learning process of students, and then carry out targeted solutions and guidance. The application of virtual reality and augmented reality technology also makes students more intuitive to understand the actual application scenarios

and operation processes of management accounting, which improves the interest and practicability of learning. By using cloud computing technology to build a virtual laboratory or online learning platform, students can practice management accounting in a virtual environment to improve their practical ability and innovative spirit. Through the development of intelligent teaching assistance system, it can provide students with personalized learning paths and learning resources, and improve the teaching effect. Management accounting teaching should update the teaching content and focus on introducing advanced theory and practice cases. The teaching content should be updated to include the application of new technologies such as big data, cloud computing and artificial intelligence in management accounting, as well as the impact on management accounting concepts and methods. The innovation of teaching method is also the key to optimize the teaching mode of management accounting. Diversified teaching methods should be explored to stimulate students' learning interest and initiative. Personalized education is particularly important in management accounting teaching. Each student has different learning characteristics and interests, so management accounting teaching institutions should develop personalized teaching plans according to the needs of students. Project-based learning is also an effective way to innovate management accounting teaching mode. By organizing students to participate in practical management accounting projects, students can master theoretical knowledge and improve practical ability in practice. This teaching method can not only stimulate students' interest in learning, but also cultivate students' teamwork spirit and innovative thinking. Teamwork teaching method is also an important means to innovate the teaching mode of management accounting. By organizing students to cooperate in group learning, they can solve management accounting problems together, and cultivate students' teamwork spirit and problem-solving ability. Through the communication and discussion within the team, it can also promote the knowledge sharing and thinking collision of students, and improve the learning effect. Practice teaching is an important means to enrich the teaching mode of management

accounting. Management accounting teaching can pay more attention to practicality and innovation. The proportion of case teaching should be appropriately increased, representative enterprise cases should be selected to guide students to analyze and discuss, so that students can learn and apply management accounting knowledge in a real economic environment, so as to deepen their understanding and mastery of management accounting theories. Case teaching can make students more intuitive to understand the application of management accounting in practice, and cultivate students' critical thinking and problem-solving ability by analyzing and solving problems in cases. Simulation exercises can allow students to practice in a simulated enterprise environment and improve their practical operation ability. By organizing students to practice in enterprises and participate in project management, students can experience the actual operation process of management accounting and deepen their understanding and application of theoretical knowledge. The teaching of management accounting needs to integrate and cross with other disciplines. Through cooperation with computer science, data science and other disciplines, through jointly carrying out interdisciplinary teaching projects and research, through interdisciplinary teaching cooperation, students can broaden their knowledge horizons and cultivate their ability to solve problems.

5. Optimization of Assessment Methods of Management Accounting Courses

The assessment methods of traditional management accounting courses mainly rely on closed-book examination and case analysis, etc. The evaluation content of management accounting courses mainly focuses on the assessment of theoretical knowledge, and the evaluation standards of management accounting courses are often not clear and specific. The traditional examination method of management accounting course cannot effectively evaluate the comprehensive quality and ability of students, and it is difficult to meet the demand for management accounting talents. Management accounting is no longer a simple cost accounting and financial analysis, but more involved in data mining, predictive analysis, risk management and other

diversified and high-level fields. This requires that the evaluation system of management accounting courses should not only pay attention to the assessment of basic knowledge, but also pay attention to the cultivation of students' information literacy and data analysis ability, but also emphasize the cultivation of practical ability and innovative thinking. The evaluation system of management accounting should establish clear evaluation standards, including knowledge mastery, skill application ability, innovation ability, teamwork and other aspects, so as to ensure the objectivity and fairness of the evaluation results. In addition to the traditional closed-book examination, management accounting can also adopt open-book examination, oral examination, group discussion and other ways, which can evaluate students' learning results from multiple angles and levels. Case analysis, project practice, group discussion, etc., can fully reflect the comprehensive quality and ability level of students. By encouraging students to conduct self-evaluation and peer evaluation, students' self-reflection and teamwork ability can be cultivated. Through the use of the network platform, the design of online tests, simulation operations and other assessment methods, can allow students to study and assess at any time, any place. By using these technologies, the online learning platform can be built to realize real-time monitoring and data analysis of students' learning process.

According to the requirement of new quality productivity, the content of management accounting course should be updated and expanded in time, and the latest theoretical achievements and practical experience should be incorporated into the evaluation system. Strengthen the focus on emerging fields and technologies, such as artificial intelligence, big data and other applications in management accounting. The proportion of innovative questions should be increased in the examination of management accounting course. These topics can relate to cutting-edge theories of management accounting, emerging technologies or practical problems of enterprises, requiring students to analyze and solve. Students' learning interest and innovative spirit can be stimulated, and their comprehensive quality can be improved. By integrating industry standards and vocational qualification certification into the evaluation

system, and docking course content with industry standards, students' employment competitiveness and professional quality can be improved. In the course evaluation system, the internationalization level of management accounting education can be improved by integrating with international standards and drawing on international theory and practical experience.

Management accounting course evaluation should strengthen the examination of students' practical operation ability, such as introducing case analysis, simulation experiment and other teaching methods, so that students can learn management accounting knowledge and skills in practice. The evaluation of management accounting course should pay attention to the cultivation and examination of students' innovative ability. By opening innovative experimental projects and organizing students to participate in industry seminars, students can broaden their horizons and stimulate their innovation inspiration.

The evaluation system of management accounting course should pay attention to the cultivation and examination of students' comprehensive quality. Through the design of comprehensive assessment projects, such as formulating enterprise budget, analyzing financial reports, and carrying out cost control, students can comprehensively apply what they have learned to solve practical problems, set up team projects, carry out cross-cultural communication and other ways, which can cultivate students' teamwork and cross-cultural communication skills. By encouraging students to participate in innovative projects and write research papers, we can cultivate their innovative spirit and practical ability. The development requires management accounting talents to have stronger practical ability and problem solving ability. The evaluation system should strengthen the assessment of practical links, evaluate the learning effect of students through the assessment of practical results through case analysis, simulation operation and other ways, and test students' practical ability and problem-solving ability. By reviewing and revising the management accounting curriculum evaluation system regularly, we can ensure that it keeps pace with the development of new quality productivity. According to market demand and discipline development trend, by adjusting and

optimizing the assessment content and methods, we can ensure that the assessment method always keeps pace with the development of new quality productivity. The optimized management accounting course evaluation system will be more in line with the requirements of productivity. The optimized management accounting course evaluation system will help cultivate management accounting talents with innovation, efficiency, openness, track and green concepts.

6. Research Conclusions

Under the background of new quality productivity, the traditional training mode of management accounting talents has been unable to meet the needs of new quality productivity, and cannot train management accounting talents to meet the needs of the new era. The development of new quality productivity has put forward higher requirements for management accounting talents.

The construction of management accounting teachers, the design of management accounting curriculum system, the innovation of management accounting teaching mode and the optimization of management accounting curriculum assessment mode are the important components of the new training mode of management accounting talents. The new mode innovation of management accounting talents training can be explored from these four aspects.

New quality productivity puts forward new requirements for management accounting teachers. Management accounting teachers not only need to have a solid theoretical foundation, but also need to have rich practical experience and innovation ability. The construction of management accounting teachers needs to pay attention to diversification and specialization. The composition of management accounting teachers should have the characteristics of diversification and specialization. The construction of management accounting teachers should also be focused on, strengthening the training of management accounting teachers and improving their practical ability is the key. Colleges and universities and relevant departments should strengthen the training of management accounting teachers, and improve the

professional quality and practical ability of teachers by holding special seminars and setting up training courses. Teachers are encouraged to participate in enterprise practice and project cooperation to accumulate practical experience and improve teaching quality and level. The evaluation of management accounting teachers should consider their teaching level, practical experience and so on. By establishing a scientific and reasonable evaluation system, teachers can be encouraged to improve their own quality and ability and promote the development of management accounting.

The design of management accounting curriculum system must keep up with The Times and reflect the requirements of new quality productivity. In terms of curriculum system design, first of all, the traditional discipline system is deconstructed, the boundary between the original disciplines and courses is broken, and the professional courses and basic courses are set in parallel, and the theoretical courses and practical courses are carried out at the same time. According to the characteristics of new quality productivity, the management accounting course is divided into three modules: basic theory, application skills and innovation development. The basic theory module mainly covers accounting principles, financial management and other basic knowledge, which lays a solid theoretical foundation for students. The application skills module focuses on cultivating students' practical ability, including financial analysis, cost control, budget management and other skills. The innovation expansion module focuses on the application of new technologies in management accounting, such as big data analysis and cloud computing, so as to cultivate students' innovation awareness and ability. The innovation of teaching mode on management accounting is the key to improve teaching quality and effect. The innovation of management accounting teaching mode includes three aspects: updating teaching content, innovating teaching methods, and strengthening practical teaching links. The teaching content of management accounting should focus on cutting-edge knowledge and practical application, introduce the latest management accounting concepts and technologies, and combine the actual cases of enterprises to teach, so that students can better

understand and master the core knowledge and skills of management accounting. Management accounting teaching methods should be able to stimulate students' learning interest and enthusiasm. Management accounting teaching adopts diversified teaching methods such as case analysis, group discussion and role playing to guide students to actively participate in the learning process and improve students' thinking ability and practical ability. The teaching of management accounting should strengthen the practice teaching link and improve the students' practical operation ability. Through organizing practical activities and visiting enterprises, students can feel the practical application of management accounting, and cultivate students' practical operation ability and problem-solving ability. The optimization of the examination method of management accounting course is a systematic project, which needs us to reform and innovate from many aspects.

The optimization of assessment methods of management accounting courses includes three aspects: strengthening the proportion of practical teaching, paying attention to the investigation of innovative thinking, and establishing a diversified assessment and evaluation system. Through the introduction of practical teaching methods such as case analysis and simulation experiment, students can learn and apply management accounting knowledge in practice and improve their practical ability. The practical teaching results are included in the scope of assessment, so as to evaluate the learning effect of students more comprehensively. By setting open and innovative topics, students are guided to apply their knowledge to solve practical problems and cultivate their innovative thinking and problem-solving ability. In the assessment, we should focus on the students' problem-solving ideas and methods, rather than just focusing on the correct answers. In addition to the traditional written examination and closed book examination, it can also be evaluated in a variety of ways, such as group discussion, report speech, and project practice. This diversified evaluation system can reflect students' comprehensive quality and ability level more comprehensively.

Thus, management accounting teaching mode on the training needs to be comprehensively reformed and innovated. We need to train

management accounting talents with comprehensive quality, practical ability and innovative ability from the aspects of education concept, teaching content, teaching method, etc., so as to meet the needs and challenges of the new era.

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