

# Research on the Reform of Management Accounting Teaching Mode under Background of Artificial Intelligence

Yan Zhao\*, Yiqun Li, Lifang Wang

*College of Economic Management and E-commerce, Huzhou Vocational and Technical College, Huzhou, Zhejiang, China*

*\*Corresponding Author.*

**Abstract:** Through the research on the reform of management accounting teaching mode under the background of artificial intelligence, this paper puts forward some reform measures such as updating the teaching content, innovating the teaching method and reforming the teaching evaluation. In terms of updating the teaching content, this paper proposes to integrate artificial intelligence technology into the teaching content of management accounting, add cutting-edge courses such as data analysis, data mining and intelligent decision-making, and update traditional courses such as cost management and budget management to combine them with artificial intelligence technology. In terms of teaching method innovation, this paper proposes to adopt the combination of online and offline teaching mode, introduce cases of data analysis and prediction model, and introduce diversified teaching methods such as case teaching and simulated practical training. In terms of teaching evaluation reform, this paper proposes to build a holographic data monitoring system for learning process based on artificial intelligence technology to provide personalized learning suggestions and feedback, so as to achieve scientific and accurate teaching evaluation.

**Keywords:** Reform; Design Ideas; Management Accounting; Teaching Mode; Artificial Intelligence Technology

## 1. Introduction

The reform of mode on management accounting teaching is the inevitable choice to improve teaching quality. Management accounting teaching needs to support practicality and interdisciplinary, introduce more knowledge related to artificial

intelligence and information technology, and cultivate students' comprehensive ability and innovative spirit. The reform of mode on management accounting teaching also helps to improve teaching level and research ability. In the mode of traditional teaching, teachers often focus on the theoretical explanation of knowledge, and have relatively little understanding of practical application and artificial intelligence technology. The reform of mode on management accounting teaching will promote teachers to update skills and enhance their professional quality, so as to better guide students to study and practice. The reform of mode on management accounting teaching also helps to promote the optimal allocation and sharing of educational resources. With the support of AI technology, management accounting teaching can realize the organic integration of online and offline, AI technology breaks the restrictions of time and space, and AI technology enables more students to have access to high-quality educational resources. The reform of mode on management accounting teaching also needs to pay attention to the improvement of evaluation feedback. Traditional assessment methods are often limited to tests and assignments, and are unable to fully assess students' abilities.

The reform of mode on management accounting teaching has always been a hot topic, and many scholars have conducted a lot of research on the reform of mode on management accounting teaching. The teaching reform model of "four steps in one" [1]. An innovative model for teaching experimental in the era of big data was proposed [2]. The integration of "teaching well" and "learning well" can stimulate students' learning interest and potential [3], how to construct the integrated teaching mode of "course training competition" [4], the implementation process and effect of the

cloud-class mixed teaching model of the characteristics was described [5]. A teaching mode based on the EIP-CDIO engineering education concept, is designed [6], the reform measures of the mixed teaching model of "two dimensions and three levels" of management accounting was proposed [7], the teaching of "Management accounting" in higher vocational colleges is also facing a teaching reform that integrates with the "1+X" certificate system was proposed [8], the management accounting course to discuss the application methods and effectiveness evaluation methods of BOPPPS model in course is teaching [9], a management accounting curriculum system based on CDIO teaching mode from four aspects: design concept, teaching method reform, curriculum assessment and evaluation, and teacher development [10].

The reform of mode on management accounting teaching has important research necessity. This paper aims to discuss the design and implementation process of the reform of mode on management accounting teaching, which will provide new ideas and directions for management accounting education of the development.

## **2. Design Ideas of Management Accounting Teaching Model Reform**

### **2.1 Overall Design Thinking of Management Accounting Teaching Mode Reform**

#### **2.1.1 Strengthen the deep integration of artificial intelligence and management accounting**

The reform of the primary task on management accounting teaching mode is to integrate management accounting and artificial intelligence. The deep integration of artificial intelligence and management accounting includes two aspects. First, the basic knowledge of artificial intelligence should be added to the teaching content so that students can understand and master the current situation and trend of the application of artificial intelligence in the field of management accounting. Secondly, artificial intelligence technology means, such as intelligent teaching system and data analysis tools, should be introduced into teaching methods to improve efficiency and quality on teaching.

#### **2.1.2 Construction of management accounting**

curriculum system under the background of artificial intelligence

In the course design of management accounting and management accounting theory should be closely combined, and the reform of management accounting teaching mode needs to build a complete curriculum system. The construction of management accounting curriculum system mainly includes two aspects. First, management accounting should strengthen the teaching of basic knowledge of artificial intelligence, so that students can understand the basic principles and application scenarios of artificial intelligence. Secondly, artificial intelligence technology should be integrated into all aspects of management accounting, such as financial analysis, cost control, budget management, etc., so that students can master and apply technology in practice.

#### **2.1.3 Innovation of management accounting teaching methods**

The reform of teaching method on management accounting is the key to the reform of teaching mode on management accounting. The reform of teaching mode on management accounting should use modern information technology means, such as online education platform, virtual simulation laboratory, etc., to provide students with more diversified learning resources and practical opportunities. The reform of teaching mode on management accounting should actively explore problem-oriented, project-driven teaching methods, stimulate students' learning and initiative, and cultivate innovative spirit of students and teamwork ability.

### **2.2 Specific Design Ideas of Management Accounting Teaching Mode Reform**

#### **2.2.1 Update and expansion of management accounting teaching content**

The teaching content on management accounting should increase the basic knowledge related to artificial intelligence, which enables students to know the basic principles and development trends of artificial intelligence. By combining practical cases of management accounting, the specific application of artificial intelligence in management accounting is analyzed, such as financial forecasting, cost control, risk management, etc., which can enhance students' ability on solving problem ability.

### 2.2.2 Strengthening of management accounting practice teaching

The practice teaching is strengthened. The practice teaching mainly includes two aspects. First, management accounting practice teaching needs to establish management accounting practice base. Through the establishment of a practice base in cooperation with enterprises, the management Accounting Practice Base provides practical opportunities for students, and the management accounting practice base allows students to understand of the actual operation in practice. Second, management accounting practice teaching needs to carry out management accounting simulation training. Through the management accounting simulation training, the management accounting simulation training allows students to carry out practical operations in a simulated environment, which can improve students' operational skills and the ability to deal with complex situations.

### 2.2.3 Improvement of management accounting evaluation system

Management accounting evaluation system mainly includes two aspects. First, the management accounting evaluation system needs to establish a diversified evaluation system. In addition to the traditional written test and homework evaluation, the management accounting evaluation system should also pay attention to the evaluation of students' practical ability, innovation ability and teamwork ability, which can fully reflect the learning results of students. Second, the management accounting evaluation system needs to introduce industry evaluation standards. By incorporating industry evaluation standards into the evaluation system, the management accounting evaluation system makes the teaching evaluation closer to the actual needs, which lays a solid foundation for the future career development of students.

## 3. Implementation Process of Management Accounting Teaching Model Reform

### 3.1 Measures for the Construction of Management Accounting Teachers

#### 3.1.1 Strengthen the training of artificial intelligence technology and improve the skill level of management accounting teachers

Management accounting teachers not only need to have solid professional knowledge, but

also need to master certain AI technology. Therefore, strengthening the training of technology has become a key part of the construction of teachers. By holding regular AI technology training courses and organizing teachers to participate, teachers can understand and master the latest AI technology and apply it to the teaching and research of management accounting.

#### 3.1.2 Strengthen international exchanges and cooperation and broaden the horizon of management accounting teachers

Under the background of globalization, strengthen international exchanges and cooperation to improve the overall level of management accounting teachers is great significance. By actively establishing cooperative relations with foreign universities and research institutions, by carrying out teacher visits, and through academic exchanges, these activities enable teachers to have access to cutting-edge international research results and teaching ideas. Encouraging teachers to participate in international academic conferences and collaborative projects can also enhance teachers' international influence and competitiveness.

#### 3.1.3 Construction of management accounting teachers with interdisciplinary background

The field of management accounting involves computer science, mathematics, economics, management and other disciplines. Therefore, the construction of accounting teachers should first know the integration of interdisciplinary backgrounds. Universities should build a diversified and complementary teaching team by introducing talents with different disciplinary backgrounds. By encouraging teachers to participate in interdisciplinary research projects and academic activities, and by promoting the exchange and integration of different disciplines, these practices can enhance the innovative ability of teachers.

## 3.2 Management Accounting Course System Construction Strategies

### 3.2.1 Necessity of the construction of management accounting curriculum system

The necessity of the construction of management accounting curriculum system mainly includes three aspects. First, the construction of management accounting curriculum system is adapted to the

development trend of the industry. With the continuous maturity and application of artificial intelligence technology, the demand for talents with artificial intelligence knowledge and skills in the field of management accounting is growing. The construction of the course system in line with the development trend of the industry is conducive to the training of high-quality management accounting talents in line with the market demand. Second, the construction of management accounting curriculum system is to improve the teaching quality and effect. By integrating artificial intelligence technology into the management accounting curriculum system, teaching means and teaching resources can be enriched, students' learning interest and enthusiasm can be improved, and teaching quality and effect can be improved. Third, the construction of management accounting curriculum system is to cultivate students' innovative ability. The application technology provides students with more innovation space and practical opportunities. Through the construction of the curriculum system, students can be guided to actively explore the application of new technologies on students' innovative and practical ability.

### 3.2.2 The principles for the construction of management accounting process system

The principles of management accounting process system construction mainly include four aspects. The construction of management accounting curriculum system should follow four principles. First, the principle of foresight. The course system should follow the pace of The Times, pay attention to the development trend and its application prospect in the field of management accounting, and ensure the cutting-edge and practical content of the course. Second, the principle of comprehensiveness. The curriculum system should cover all aspects of management accounting, including basic theory, practical operation, case analysis, etc. It should also know the cross-integration with other disciplines to cultivate students' comprehensive quality. Third, the principle of practicality. The curriculum system should pay attention to the setting of practical teaching links, and let students experience the actual operation of management accounting and improve their practical ability through simulation experiments and enterprise

internships. Fourth, the principle of innovation. The curriculum system should encourage the innovative thinking, and stimulate students' innovative spirit and practical ability by setting up innovative projects and carrying out research-based learning.

### 3.2.3 Main contents of the construction of management accounting curriculum system

The main content of curriculum system includes four aspects. First, the main content of the management accounting curriculum system includes the basic knowledge. Basic knowledge includes the concept, development history, core technology, etc., so that students can understand the basic principles and application scenarios. Second, the main content of the management accounting curriculum system includes the basic theory of management accounting. The basic theory of management accounting covers the definition, function and method of management accounting and theoretical foundation for students. Third, the main content of management accounting curriculum system includes the application of artificial intelligence in management accounting. The application in management accounting introduces specific application cases of artificial intelligence in accounting, cost control, budget management, etc., so that students can understand how artificial intelligence changes the practice of management accounting. Fourth, the main content on management accounting curriculum system includes practical operation and case analysis. Through simulation experiments, case analysis and other ways, let students master management accounting in practice.

## 3.3 Optimization and Expansion of Management Accounting Teaching Content

The specific content of management accounting teaching content update mainly includes six aspects. First, the specific content of management accounting teaching content update includes the basic knowledge. Adding the basic concepts, principles and application scenarios to the teaching content can enable students to understand the role and value in the field of management accounting. Second, the specific content of management accounting teaching content update includes intelligent accounting software operation. By introducing intelligent accounting software and teaching

students how to use these software for data processing, analysis and forecasting, they can improve their practical skills. Third, the specific content of management accounting teaching content update includes data analysis and mining. By strengthening the teaching content of data analysis and data mining, students can master the method of extracting valuable information from massive data, which can provide strong support for management decision-making. Fourth, the specific content of the update of management accounting teaching content includes forecasting and decision support. Management accounting can achieve more accurate forecasting and decision support. The content of management teaching should include the construction, optimization and application of prediction model, as well as the working principle and case analysis of decision support system, so that students can use artificial intelligence technology to assist enterprises in prediction and decision making. Fifth, the specific content of the update of management accounting teaching content includes risk management and internal control. By combining artificial intelligence technology, students are taught how to identify, assess and manage risks, improve the internal control system, and ensure the sound operation of enterprises. Sixth, the specific content of the update of management accounting teaching content includes the integration of interdisciplinary knowledge. The development cannot be separated from the support of computer science, mathematics, statistics and other disciplines. Therefore, management accounting teaching can introduce relevant knowledge of these disciplines to help students build a more comprehensive knowledge system and improve their comprehensive application ability.

### **3.4 Integration and Optimization of Management Accounting Teaching Resources in the Context of Artificial Intelligence**

The platform can realize the unified management and scheduling of teaching resources, provide personalized learning path recommendation, and intelligent learning assessment and feedback. Through the platform operation, it can effectively promote the integration and sharing of management accounting teaching resources. The integration

strategy resources includes the integration of online and offline teaching resources. The integration of online and offline teaching resources is the key to improve the teaching effect of management accounting. By making full use of the richness and convenience of online resources, students can be provided with a variety of learning methods and space for independent choice. Through offline teaching, the advantages of teachers in knowledge imparts and skills training can be brought into play, and the organic combination of online and offline teaching can be realized. The integration strategy resources includes strengthening practice teaching and case teaching resources. Through the introduction of real enterprise cases, students can learn and apply management accounting knowledge in practice, which can improve students' practical operation ability and problem solving ability. By inviting enterprise experts to participate in teaching activities, we can provide students with more practical guidance and suggestions. Based on students' learning habits and progress, by using AI technology to make personalized recommendations, each student can be provided with teaching resources that meet their learning needs.

The optimization strategy of management accounting teaching resources includes the construction of intelligent teaching platform. The platform can integrate online courses, case studies, practical operations and other teaching resources to provide students with a rich learning experience. The platform can also intelligently recommend relevant learning content and practice topics according to students' learning progress and interests to achieve personalized teaching. Secondly, the optimization strategy includes strengthening practical teaching links. Practice teaching is an indispensable part of management accounting teaching. Through the introduction of virtual simulation, case analysis and other practical teaching links, students can operate and make decisions in the simulated real environment, and deepen the understanding and application of theoretical knowledge. Third, the optimization strategy includes updating and optimizing. Teaching resource base is the important support of management accounting teaching. Schools should regularly update and optimize the teaching resource base, introduce the latest management accounting theories and

techniques, and delete outdated and ineffective teaching content. By inviting industry experts and scholars to jointly develop and update teaching resources, the professionalism and practicability of teaching resources can be improved. Fourth, the optimization strategy of management accounting teaching resources includes improving teachers' artificial intelligence application ability. Teachers are the key force in optimizing teaching resources. Schools should strengthen training.

### **3.5 Innovation and Improvement of Management Accounting Teaching Methods**

The concrete measures of management accounting teaching method innovation mainly include seven aspects. First, the specific measures of teaching method innovation include the introduction of intelligent teaching platform. The construction of intelligent management accounting teaching platform can realize the digitalization, networking and intelligence of teaching resources. Through the intelligent teaching platform, management accounting teachers can organize and manage teaching resources more conveniently, and students can carry out independent learning and interactive communication anytime and anywhere. Second, the concrete measures of the innovation of teaching methods include the use of mixed teaching mode. By combining online and offline teaching methods, a blended teaching model can be formed. Online teaching can make full use of Internet resources to provide rich learning materials and case studies. Offline teaching focuses on practical operation and team cooperation to cultivate students' practical operation ability and team spirit.

Artificial intelligence technology can provide strong support for management accounting teaching. For example, artificial intelligence technology can conduct real-time monitoring and analysis of students' learning, and can also provide personalized teaching suggestions for teachers. Through the use of machine learning technology, the development of intelligent teaching system can provide students with more convenient learning resources and interactive platforms. The concrete measures to innovate teaching methods include strengthening interdisciplinary integration and broadening students' horizons.

Management accounting not only involves the

knowledge of accounting subject, but also is closely related to many disciplines such as economics, management and information technology. Interdisciplinary integration should be strengthened, and knowledge and methods of other disciplines should be introduced to help students broaden their horizons and form a more comprehensive knowledge system. The concrete measures of teaching method innovation include flipped classroom teaching method. Flipped classroom is a student-centered teaching model that stimulates students' learning interest and initiative by allowing them to independently learn relevant knowledge before class and then discuss and communicate in class. By using the flipped classroom model, students can learn basic knowledge through online courses, video lectures and other ways before class. Through case analysis, group discussion and other practical activities in class, students' participation and learning effect can be improved.

### **3.6 Management Accounting Practice Teaching Strategies in the Context of Artificial Intelligence**

Through the organic integration of artificial intelligence and management accounting courses, an interdisciplinary teaching system can be formed. The strategy of management accounting practice teaching includes building a perfect practice teaching system. Schools should establish practical teaching systems at multiple levels, including course experiments, comprehensive practical training, and enterprise internships, to ensure that students can have access to the practical application of AI technology and management accounting at different stages. In addition, by strengthening cooperation with enterprises and jointly developing practical teaching projects. Through the combination of actual cases and projects of enterprises, we can design targeted management accounting practice teaching links. By involving students in the analysis and decision-making process of real projects, they can develop their practical skills and problem-solving skills. Through the establishment of close cooperation with enterprises, by inviting industry experts with rich practical experience to participate in the teaching work, by strengthening the training and further study of teachers, students can improve the professional

quality and practical ability in the field of artificial intelligence and management accounting.

The building elements of intelligent teaching platform include virtual practice module. By simulating the management accounting environment of real enterprises, students can practice in the virtual scene and improve their ability to solve practical problems. The intelligent teaching platform supports real-time interaction and communication between students and teachers, and between students and students. The intelligent teaching platform facilitates students to solve problems in learning in a timely manner, and also helps to cultivate students' teamwork and communication skills.

The construction strategy of intelligent teaching platform of management accounting mainly includes three aspects. First, the construction strategy of intelligent management accounting teaching platform includes the integration of high-quality teaching resources. By collecting and integrating high-quality teaching resources in the field of management accounting at home and abroad, including textbooks, cases, videos, etc., we can provide students with rich learning materials. Second, the construction strategy of intelligent teaching platform of management accounting includes the intelligent teaching system. Through the development of intelligent recommendation, intelligent question answering, intelligent assessment and other functions of the teaching system, can improve the learning efficiency and effect of students. Third, the construction strategy of intelligent management accounting teaching platform includes the establishment of practice base. By cooperating with enterprises to establish a practice base, we can provide students with a real management accounting practice environment and cultivate students' practical ability and problem-solving ability.

### **3.7 Improvement and Improvement of Management Accounting Teaching Evaluation System**

The teaching methods of management accounting are more diversified. Traditional teaching evaluation methods mainly rely on written tests and case analysis, but now more attention is paid to the cultivation of practical ability and innovative thinking, such as the

introduction of simulation experiments, project cooperation and other diversified teaching methods. Third, the teaching evaluation is more comprehensive. In addition to the evaluation of the degree of knowledge mastery, it also pays attention to the evaluation of students' comprehensive quality and teamwork ability, which makes the teaching evaluation more comprehensive and objective.

By combining the characteristics, the evaluation system should cover many aspects such as knowledge mastery, skill application and innovation ability, so as to fully reflect the comprehensive quality of students. The principle of equal emphasis on process and result. Attention should be paid not only to students' learning outcomes, but also to students' performance and development in the learning process. The principle of individual evaluation. By respecting students' individual differences and providing personalized evaluation criteria and feedback, students can stimulate their learning potential and creativity. It can provide objective and quantitative basis for the evaluation system. The construction strategy of management accounting teaching evaluation system includes the introduction of diversified evaluation methods. In addition to the traditional examination and homework evaluation methods, students' ability can be comprehensively evaluated through case analysis, teamwork, project practice and other ways. The construction strategy of management accounting teaching evaluation system includes strengthening the feedback and guidance mechanism. Instant feedback and personalized guidance through AI technology can help students identify problems and improve learning methods in a timely manner.

The corresponding evaluation index is designed. The evaluation indicators should be operable and measurable, and can objectively reflect the actual performance of students. For example, in terms of knowledge mastery, it can be evaluated by indicators such as test scores and homework completion. In the application of skills, it can be investigated through case analysis, simulation operation and other ways. In terms of innovation ability, students can be evaluated by innovative ideas, solutions, etc. By using virtual reality technology to simulate the actual work scene, students can improve their practical operation ability.

The management accounting teaching effect

evaluation system includes teaching content evaluation. The evaluation of management accounting teaching content mainly examines the completeness, accuracy and practicability of the teaching content. Whether the evaluation of management accounting teaching content covers the basic theories, methods and technologies of management accounting, whether the evaluation of management accounting teaching content can reflect the latest trends and development trends of the industry, and whether the evaluation of management accounting teaching content can meet the actual needs of students. The evaluation system of management accounting teaching effect includes the evaluation of teaching methods. The evaluation of management accounting teaching methods mainly evaluates the diversity, innovation and effectiveness of teaching methods. Management accounting teaching method evaluation whether the use of case teaching, simulation training and other diversified teaching methods, management accounting teaching method evaluation can stimulate students' learning interest and initiative, management accounting teaching method evaluation can improve students' practical ability and comprehensive quality. The management accounting teaching effect evaluation system includes teaching effect evaluation. Management accounting teaching effect evaluation mainly focuses on students' learning outcomes and feedback. Through learning results, practice results, questionnaire and other ways, we can understand the students' grasp of the teaching content, and can evaluate the recognition degree of teaching methods and teaching quality as a whole.

Through data mining and analysis technology, students' learning process and learning outcomes are monitored and evaluated in real time. Through the use of natural language processing technology, students' assignments and papers can be automatically marked and graded. Students can be provided with personalized learning advice and feedback. The proportion and quality of practice teaching can be improved by increasing the investment in practice teaching. The effectiveness and pertinence of management accounting practice teaching can be ensured by establishing scientific evaluation standards and methods. By collecting the opinions and suggestions of

students and teachers in time, the teaching evaluation system can be continuously improved and optimized. Through strengthening exchanges and cooperation with other universities and industries, and drawing on advanced evaluation ideas and experiences, the level of management accounting teaching evaluation can be continuously improved.

#### **4. Research Conclusions and Prospects**

The reform of management accounting teaching mode mainly includes four steps. The introduction, such as machine learning and big data analysis, in management accounting teaching can help students understand the application and cultivate their ability to solve practical problems with artificial intelligence technology. Strengthen practical teaching, through case analysis, simulation and other ways, students can learn and master management accounting knowledge in practice, improve their practical operation ability. Integrating management accounting with other disciplines, can broaden students' knowledge horizons and cultivate students' interdisciplinary thinking. Through the combination of online and offline teaching methods, the use of the Internet, multimedia and other modern technological means, through the enrichment teaching content and form, can improve students' interest in learning and enthusiasm.

The reform of mode on management accounting teaching needs to strengthen the training of data analysis ability. The teaching mode needs to know the training of students' data analysis ability. In addition to teaching traditional data processing methods, it is also necessary to introduce artificial intelligence-related knowledge. This will help students better understand the practical application and improve the scientific and accuracy of decision making. The reform of mode on management accounting teaching needs to introduce artificial intelligence tools to assist teaching. In order to improve the practicality and interest of the management accounting course, some artificial intelligence tools can be introduced to assist the teaching. For example, using data analysis software, intelligent decision system and other tools, let students learn how to use artificial intelligence technology for data analysis and decision support in practice. This will help students better understand the



application in management accounting and improve their learning interest and practical ability. The reform of management accounting teaching mode needs to strengthen case teaching and interdisciplinary integration. The teaching should strengthen case teaching and interdisciplinary integration. Through the introduction of some practical cases, students can better understand the application of management accounting in practical work, and learn to apply the knowledge to solve practical problems. It should strengthen the integration with other disciplines such as computer science, data science, etc., to cultivate students' interdisciplinary ability and innovative spirit. The reform of management accounting teaching mode needs to build a teaching platform integrating online and offline. In the context, the construction of an online and offline integrated teaching platform can provide students with more abundant and convenient learning resources. Through the online platform, students can access teaching resources, participate in online discussions, and complete homework anytime and anywhere. Through offline practice, students can better apply what they have learned to practical work and improve their practical ability.

It is necessary and urgent to reform the teaching mode of management accounting. Through the introduction, emphasis on practical teaching, interdisciplinary integration and innovative teaching methods. The application provides a new idea and method for the reform of teaching mode on management accounting, which can greatly improve the teaching quality and efficiency. Strengthening practical teaching and interdisciplinary integration is the key direction of the reform of mode on management accounting teaching, which helps to cultivate students' application ability and comprehensive ability. The reform of teaching mode on management accounting needs to pay attention to the individual needs of students and the cultivation of innovative ability to adapt to the changes of the future working environment. It is also necessary to continue to explore and improve the methods and paths of teaching mode reform in order to adapt to the continuous development and the constant changes of society. It is also necessary to pay attention to the application and development

trend of artificial intelligence technology in the field of management accounting, so as to provide students with more cutting-edge and practical teaching content and methods. In short, the reform of teaching mode on management accounting is a long-term and complex process, which needs continuous efforts and exploration.

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