



Research on Improving the Digital Teaching Ability of Higher Vocational Accounting Teachers

Zhijiao Chu* and Chunli Wang

Chongqing College of Architecture and Technology, 401331, Chongqing, China

*545875120@qq.com

Abstract. The development of modern information technology has brought great changes to education, at the same time, it has put forward new requirements for education and teaching, reforming the traditional teaching design, re-designing the teaching resources and changing the traditional examination mode all put forward higher request to the digital ability of higher vocational teachers. This article mainly takes the higher vocational finance and accounting teachers as an example, probes into the key factors affecting their digital teaching ability, and puts forward the targeted measures to improve teachers' digital ability.

Keywords: The Idea of Digital, Digital Technology, Teaching Ability.

1 Introduction

In the report of the 20th National Congress of the Communist Party of China (CPC), the “Trinity” of education, science and Technology and talents was put into the report for the first time. The transformation of education digitization is not only an educational opportunity but also an educational challenge. Higher vocational colleges shoulder the burden of training applied talents for the country, and teachers are the backbone of teaching work, their digital teaching ability is directly related to the quality of higher vocational education and students' future career development. In particular, in the “Directory of vocational education professions (2021)” published and implemented by the Ministry of Education in March 2021, financial management was renamed Big Data and Financial Management, and accounting was renamed Big Data and accounting, audit renamed Big Data and audit, fully reflects the accounting profession to adapt to the digital transformation, the trend of Advanced Industrial Foundation. Therefore, under the background of education digital transformation, how to improve the digital teaching ability of finance and accounting teachers is one of the important contents of the current construction of teaching staff.

2 The Influence Factors of Higher Vocational Teachers' Digital Ability

Digital capabilities were proposed by the European Union in 2007 and are also known as “21st century skills”. The EU defines digital capability as the ability to use information technology confidently and critically at work, at leisure and in communication. Digital capabilities refer not only to the acquisition of information and communications technology knowledge and skills, but also to the creative use of information technology, problem-solving and reflection on the use of information technology, specifically, it covers four areas: knowledge of computer applications, awareness of the opportunities and potential risks inherent in the Internet or electronic media, and the ability to search for, access and process information, communicate and collaborate through the Internet^[4]. Through domestic and foreign literature research and investigation, we conclude that teachers' digital teaching ability is influenced by self-efficacy, perceived usefulness, perceived interference, digital teaching intention, Job Burnout, school management, Digital Resource Access, support services and community influence^[5]. Based on the intention of digital teaching, this paper discusses the methods to improve the digital teaching ability of accounting teachers in higher vocational colleges.

3 The Concrete Performance of the Digital Teaching Consciousness of the Higher Vocational Teachers of Finance and Accounting

Starting from the internal development of vocational skill-oriented personnel training in higher vocational colleges and the external undertaking of vocational skill training, the concrete manifestations of teachers' digital teaching consciousness are as follows: first, teachers have the consciousness of digitizing and perfecting the course materials and teaching contents according to the course teaching tasks they undertake, optimizing the blended teaching model and making full use of the mobile end to create a sense of diversified teaching interactions with students; third, teachers have a framework for integration of industry and education that can be based on the faculty, fourth, teachers have the ability to constantly reflect on their own shortcomings in digital teaching in teaching and research activities, and actively promote the awareness of digital teaching ability. Among them, the first two awareness has been strengthened in the digital transformation of accounting, while the third and fourth awareness of consciousness and initiative is still missing, should become the focus of the current digital teaching ability of teachers.

4 The Practical Obstacles to the Improvement of Financial and Accounting Teachers' Digital Teaching Ability

4.1 The Idea of Digital Teaching Needs to be Strengthened

Influenced by the traditional education idea and the inherent teaching mode, although most of the teachers have the consciousness of digital teaching, they do not fully and deeply understand the concept of digital teaching. The idea of digital is not only the idea of relying on digital technology to carry out teaching, but also requires teachers to take the development of digitization as the core orientation, according to the nature of digitization and its unique characteristics, we should establish the concept of teaching with equality, advancement and humanization. Some higher vocational teachers still occupy the position of "Leader" in daily teaching, and the students can't get enough right to speak, so it is difficult to realize the equal communication with teachers. The integration of digital technology and curriculum teaching has not been paid enough attention, which hinders the promotion of education digitization and teaching advancement. At the same time, it restricts the application of digital technology such as Big Data Analysis and financial robot in teaching innovation.

4.2 The Ability of Digital Technology Needs to be Improved

The ability of digital technology is the basic factor for the teachers to carry out the digital teaching. However, it is difficult for some teachers to match the requirements of the digital transformation of the major of finance and accounting. On the one hand, some teachers in higher vocational colleges do not fully grasp the operation ability of digital technology, and can not apply the related digital technology of financial robot, financial big data analysis and financial sharing to the course teaching, on the other hand, for the application of digital technology, some higher vocational teachers lack of innovation, we can not combine the specific requirements of curriculum teaching and the internal needs of higher vocational students, apply the advantages of information resources and functional means of digital technology to teaching in accordance with local conditions, and apply digital technology mechanically, at the same time, the implementation of digital teaching can not effectively stimulate the enthusiasm and initiative of students, and is not conducive to the all-round innovation and reform of teaching.

What are the opportunities for higher vocational teachers to receive training? Before starting this research, we have done some research on the digital technology of teachers in 34 higher vocational colleges in Chongqing, including the content of teacher training, the survey found that the opportunities of teachers in higher vocational colleges to participate in training are different, as shown in Figure 1 and Figure 2. Only 39.92% of the full-time teachers in higher vocational colleges participated in the training, while only some of the teachers in the rest of higher vocational colleges participated in the training. With regard to the number of training, more than half of the higher vocational college teachers are trained more than once per semester, and a small number of higher vocational college teachers are trained less, or even no training.

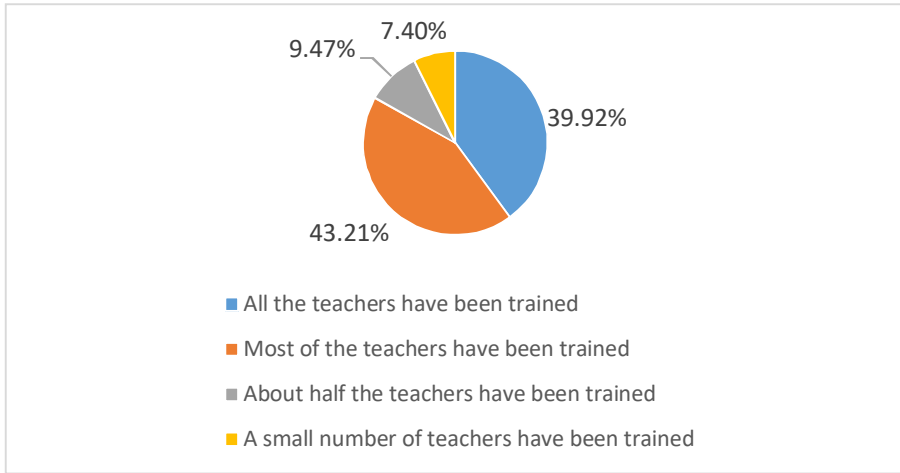


Fig. 1. The proportion of full-time teachers participating in digital teaching and other training in higher vocational colleges.

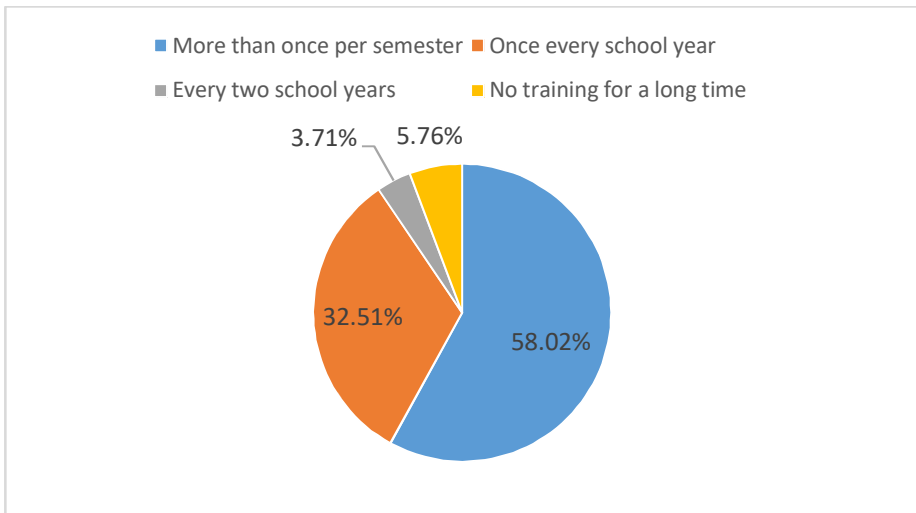


Fig. 2. The number of times that full-time teachers in higher vocational colleges take part in digital teaching and other training.

5 The Practical Path to Improve the Digital Teaching Ability of Teachers in Higher Vocational Colleges of Finance and Accounting

5.1 Strengthen the Consciousness of Digital Teaching Concept

Higher vocational teachers need to keep up with the development trend of digital education, constantly strengthen the consciousness of digital teaching ideas, in order to promote their digital teaching ability. First of all, higher vocational teachers need to improve the degree of emphasis on digital teaching, clear digital teaching of accounting professional digital transformation and upgrading of the important value, and then to promote their own digital teaching ability to effectively promote the accounting professional colleges digital education and teaching in an all-round development^[2]. It is clear that the digital teaching ability has become the necessary professional quality of university teachers by closely linking the digital teaching ability with their own professional quality and professional development, and is committed to strengthening the digital teaching ability to obtain a stronger professional competitiveness and a broader space for professional development. Secondly, the digital technology for higher vocational education and teaching reform has brought greater challenges and opportunities, higher vocational teachers need to fully set up the concept of digital teaching, based on the characteristics of the digital concept, the educational concept of "People-oriented" is practiced, the main body status of students in higher vocational education is recognized, and teaching students according to their aptitude is taken as the direction of digital teaching, take this as own digital teaching ability promotion to lay the solid foundation.

5.2 Build Digital Technology Ability Training System

Higher vocational colleges need to build digital technical ability training system to promote the digital teaching ability of higher vocational teachers. At the same time, accounting teachers need to rely on a comprehensive, systematic digital teaching and training to effectively enhance their digital technology capabilities. Digital technology capacity training needs to include basic training and professional practical training. Basic training is mainly aimed at the basic theory of digital teaching and basic skills training, the aim is to enable teachers to fully master the digital teaching platform operation, digital curriculum design, the use of new media technology and other aspects of capacity; The professional practical training needs to further enhance the operation ability of the digital technology of the financial accounting specialty, so that the teachers can meet the requirements of the professional curriculum and the vocational skill needs of the higher vocational students, in the digital environment, financial robot development and application, financial big data analysis and visualization, financial sharing and other teaching. In addition, higher vocational teachers also need to play their own learning initiative, combined with daily teaching experience, to explore their own teaching habits and teaching methods suitable for the system of digital teaching

technology, in order to promote their digital teaching ability to enhance all-round, to help the quality of teaching and effective enhancement of teaching efficiency.

5.3 Build a Digital Virtual Teaching and Research Room

Digital technology not only provides new methods and technologies for education and teaching, but also provides new space and opportunities for communication between people. At this stage, the cooperation between teachers in higher vocational colleges has not yet formed a stable and mature model. The communication between the two sides still relies on wechat, QQ and other media, this is extremely disadvantageous to the normal construction of the digital mode. Therefore, it is necessary to make use of digital technology to form a mode of communication and collaboration among teachers^[1]. Teaching and Research Section is the most basic unit of teaching organization in higher vocational colleges. It is also the organization of carrying out academic exchange and research and professional teaching and research. Based on this, higher vocational colleges can improve teachers' digital teaching ability from the angle of teaching and Research room, and build a platform of digital virtual teaching and research room, to provide teachers with online communication, resource sharing and cooperation functions. Through this platform, teachers can exchange and cooperate anytime and anywhere, sharing teaching resources and experience. Moreover, in the process of constructing the digital virtual teaching and research room, we should break through the restriction of Regions and disciplines, build the database of excellent teaching resources, excellent teaching case database, and excellent teacher training resource database, etc. , to promote broader and deeper academic exchanges and cooperation among teachers from different regions and disciplines^[3]. Compared with the traditional physical teaching and research room, the digital virtual teaching and research room should keep an open attitude, so that teachers can join, share and discuss at any time, thus forming a more rich and diverse collision and exchange of ideas, it can respond to new problems and challenges in teaching practice in time, and promote the renewal and innovation of teaching ideas and methods.

6 Conclusion

In the background of educational modernization, education is bound to develop towards the direction of digital transformation. In this process, the improvement of teachers' digital ability is the key link, which is of great significance to improve the quality of education and teaching effect. In practice, higher vocational colleges must pay attention to the improvement of teachers' digital teaching ability, optimize the top-level design, speed up the new digital infrastructure, build digital technology environment and build digital platform, introducing high-quality digital educational resources, constructing digital virtual teaching and research room, promoting teachers to carry out digital cooperation and communication smoothly, in order to promote teachers' digital theory, practical application ability and data information integration ability, to better meet the

needs of digital education, improve the quality of education and teaching, and promote the modernization of education.

In addition, the improvement of teachers' digital teaching ability is a comprehensive and systematic project, which not only needs great investment and system support in digital software and hardware facilities of higher vocational colleges, at the same time, it is also necessary for teachers to take digital education as the guidance, to change their teaching ideas and education ideas in time, and to constantly improve their own digital technical ability, using the digital information resources to provide the teaching contents that accord with the students' ideological demands and inner needs, so that the students can learn more knowledge and skills in the teaching mode of modernization, advancement and humanity, and then for its all-round development and growth to lay a solid foundation.

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