

THE NEEDS FOR CHANGES IN OUTPUT STANDARD-BASED ACCOUNTING TRAINING METHODS AMID THE DIGITAL ERA

● NGUYEN THI THU HANG

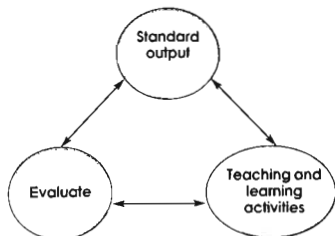
ABSTRACT:

In the current digital era, Vietnam as well as many countries around the world are facing the great challenge of the shortage of highly qualified, professional and skilled workers. Managers and enterprises require their staff in general and accountants in particular to have high professional qualifications in order to provide accurate and timely information for making business decisions. Accountants are also required to be able to apply technological advances in accounting works. Therefore, it is important to build output standard-based accounting training programs. Knowledge, skills, autonomy and responsibility are important criteria for these training programs and the training methods have to be adjusted to fulfil these criteria. This article presents the need for changes in the accounting training method amid the digital era.

Keywords: Accounting training, digital era, output standards.

1. Why is it necessary for changes in accounting training methods amid the digital era?

According to the method of training students and the development needs of the society, the universities need to build a training program based on output standards and apply modern technology to suit the development of society. To accomplish this requires the synchronization of three factors: learning outcomes, teaching and learning activities and evaluation.



When the output standard changes to suit digital technology, the instructor must also change the teaching method to suit the output standard.

2. The impact of the technological revolution on the organization of the accounting system

Industry 4.0 is a comprehensive technology revolution, combining the digital world with work and life. It is both an opportunity and a challenge for professions in general and the accounting industry in particular. In particular, the challenge of the quality of human resources is tending to increase. Industry 4.0 is likely to lead to a huge reduction in labor, which can cause high unemployment, especially for graduates worldwide.

Industry 4.0 has a big impact on the accounting field, with the application of cloud computing technology that allows us to store a large amount of accounting information and is not limited to memory and technology to link all Accounting - finance department data together will make accounting management easier and do not require a lot of accounting personnel. Internet helps accounting work can solve jobs anywhere not limited by geographical distance.

Access to accounting software makes accounting work more convenient, saves time, costs, improves productivity and quality. Therefore, accountants must study to improve their qualifications, access to science and technology, apply technical advances in professional work, enhance their positions and expand their practice scope.

3. Professional requirements for teaching accounting in the digital era

Increasing professional knowledge, improving experience, updating changes related to the profession on a regular basis. Always upholding professional ethics, contributing to developing professional skills, experience and vision for accountants. Application of technology in accordance with the trend, saving resources and increasing work efficiency.

Constantly updated technology changes, according to the new version, are created to make

the world more modern and sophisticated. Apply accounting software to accounting work to reduce the workload of accounting as well as to manage most effectively.

4. Recruitment needs of businesses in the digital era

Current employers often target suitable candidates with a positive attitude, commitment, ability to learn and develop, through a positive attitude of learning and working, always exploring and learning. Ask to improve yourself, equip yourself with skills, practical experience, a lot of technological knowledge. In addition, employers are also paying attention to financial analysis services and financial advisory services because these services benefit businesses. Having a vision in the right direction is one of the important factors for development.

Accountants must have professional knowledge, gain experience, regularly update changes, maintain professional ethics, put customer interests above their own interests. Equip yourself with how to use technology from simple applications such as excel functions to accounting software, management software, analysis... and how to secure information for businesses and customers. Access knowledge of management accounting in the enterprise.

5. The necessity for changes in accounting training methods

The content of accounting teaching is already very dry, mainly data, vouchers, accounts, accounts, books and reports ... which are not attractive to students in the learning process. Therefore, in order for students to be more receptive and more attracted to studying accounting, lecturers must always learn, research and maintain the knowledge of teaching content to ensure the subject content is always updated. To amend and amend the Law on Tax Law, Accounting Law and the accounting regime in an accurate and practical manner. Prepare powerpoint lectures according to the detailed outline content. The content of the lesson plan must be suggestive, emphasize important issues.

take specific examples to illustrate each arising situation. Arrange the duration suitable to each lecture content. Besides, the teaching method is also very important to the success of the lecture, Specifically:

Teaching content of lecturers must be associated with practice. In the teaching process, lecturers should give many practical examples related to daily work so that students find it close and useful, so that they can clearly see the benefits of learning but have a positive attitude and awareness. in study. For example, when lecturing on how to deposit money into a bank account, the instructor may show the student a "voucher" (this is a familiar document that students may have seen in real time) and professional explanations for students. The instructor can then ask students questions about the fluctuations of the two subjects accounting for cash and bank deposits so that students can practice thinking. It can be said as a way of preaching from vivid visualization to abstract thinking. In order to have time to contact practically, the content of the lecture should be cut down and focus only on the content that is really needed. In fact, we have had to convey too much content in class, so teachers need to be flexible in choosing what is most useful to students.

- Encourage learners to do by themselves by giving teachers questions, situations or practical exercises... encouraging students to volunteer to respond through incentives such as plus points or some other form of priority. This helps students be active, proactive and positive. Instead, just sit still and absorb with a passive spirit. When encouraged, students will become proactive and learn with a fresh, lively, non-drowsy, unfocused spirit ... In addition, lecturers can give individual or group exercises to Students apply knowledge in theoretical lessons to specific exercises.

- Instructors must always create a positive atmosphere for the lesson. If students always consider learning to be a heavy task, it is not possible to have a positive learning attitude. Therefore, there must be appropriate harmony

between learning and playing. When students find joy in learning, learning becomes easier. It is the responsibility of the instructor to make students feel that learning is fun. In order to create a positive and happy atmosphere during lessons, teachers should pay attention: always bring a smile; always friendly through words and eyes; respect and care for students; and especially to flexibly change teaching methods to suit the content of teaching and lively.

- In addition, in the current 4.0 era, lecturers applying information technology to teaching is indispensable to make the quality of teaching improved. Including the application of Google Classroom for education. This application has the following utility:

+ For lecturers: It is possible to organize and manage classes easily and conveniently. Send documents and assign assignments to students quickly. All teaching materials are safely stored at Google Drive and shared to students without having to worry about storage space. Keep track of class situation anywhere via laptop, tablet or phone with internet connection. Can exchange easily with students ...

+ On the student side: Access to class faster convenient during learning. Update announcements and requirements of lecturers anywhere via laptop, tablet or phone with internet connection. Can exchange easily with lecturers...

Lecturers should close the lesson content: Help students remember the knowledge they have learned long. For example: Have students write down the main ideas; reiterate, emphasize important content; do multiple choice or essay exercises to practice and also check students' comprehension level.

- Lecturers must check regularly in many ways to assess the level of student acquisition, and attendance to control student attendance.

To ensure that graduates have jobs, the teaching and learning activities of accounting students will need to be adjusted to suit employers and social needs. Accounting graduates need training in universities to become highly qualified

staff, able to keep up with Industry 4.0.

Lecturers should equip students with specialized knowledge attached to reality to create a high-quality accounting team, with skills, knowledge of management, contributing to the economic development of the country.

Teaching accounting in the direction of enhancing professional practice has brought many positive benefits for students. Graduates will be equipped with the full knowledge of theory, practice, practical work, and the needs of businesses. The provisions of the law on accounting, tax, accounting software. Teaching methods, skills, self-study, teaching how to use devices and have the ability to adapt quickly to the situation, capable of lifelong learning.

However, teaching and learning activities are interactive from two dimensions. In order to achieve high efficiency, besides the competence, professional knowledge, teaching methods ... of

the lecturers, an important dimension is also from the students.

6. Conclusion

It can be said that innovating teaching methods is not an easy problem and cannot be done overnight. Between theory and reality, there is always a need to stick together. If lectures are only theoretical, students will not realize the relationship of the subject with real-life, which means that the lesson is not effective. The problem is how the knowledge that students learn in class can understand and apply in practice when they graduate. Therefore, lecturers in addition to professional knowledge are always strengthened and maintained, but also have to understand and apply flexibly the teaching methods so that they can bring inspiration and passion to students. That is the way to train generations of students with highly specialized, career skills to meet the requirements of businesses ■

REFERENCES:

1. Đinh Văn Tiến (2003). *Ulrich Lipp - Cẩm nang Phương pháp Sư phạm*. Nhà xuất bản Tổng hợp Thành Phố Hồ Chí Minh.
2. Thời báo kinh tế Sài Gòn Online. <<https://www.thesaigontimes.vn/>>
3. Nguyễn Thanh Hải, Phùng Thủy Phương và Đồng Thị Bích Thủy (2010). *Một số giải pháp giảng dạy cải tiến giúp sinh viên học tập chủ động và trải nghiệm đạt chuẩn đầu ra theo CDIO*. Đại học Quốc gia TP.HCM - Hội thảo CDIO 2010.
4. Trần Khánh Đức (2013). *Lý luận và Phương pháp dạy học hiện đại*, Nhà xuất bản Giáo dục. Hà Nội.
5. Nguyễn Thị Thu Trang (2019). Phát triển kế toán, kiểm toán Việt Nam trong bối cảnh cuộc Cách mạng công nghiệp 4.0. *Tạp chí Tài chính*. <<http://tapchitaichinh.vn/ke-toan-kiem-toan/phat-trien-ke-toan-kiem-toan-viet-nam-trong-boi-canh-cuoc-cach-mang-cong-nghiep-40-302786.html>>
6. Đức Minh (2018). Kế toán Việt Nam năm bất thời cơ trong thời công nghệ số. *Thời báo Tài chính Việt Nam điện tử*.

7 www.tatlicu.vn

Received date: July 1, 2020

Reviewed date: July 12, 2020

Accepted date: July 20, 2020

Author's information:

Master. NGUYEN THI THU HANG

Ho Chi Minh City University of Food Industry

SỰ CẦN THIẾT THAY ĐỔI PHƯƠNG PHÁP DẠY KẾ TOÁN THEO CHUẨN ĐẦU RA TRONG THỜI ĐẠI CÔNG NGHỆ SỐ

● ThS. NGUYỄN THỊ THU HẰNG

Trường Đại học Công nghiệp Thực phẩm TP. Hồ Chí Minh

TÓM TẮT:

Trong thời đại công nghệ số hiện nay. Việt Nam cũng như nhiều quốc gia trên thế giới đang phải đối mặt với thách thức lớn về thiếu hụt lao động trình độ cao, có chuyên môn, kỹ năng. Các nhà quản lý, các doanh nghiệp đòi hỏi và tìm kiếm nguồn nhân lực nói chung và kế toán nói riêng, bên cạnh việc phải có trình độ chuyên môn cao cung cấp cho nhà quản trị những thông tin chính xác, kịp thời cho việc ra quyết định sản xuất, kinh doanh.... còn phải ứng dụng được công nghệ vào công tác kế toán. Chính vì vậy, việc xây dựng chương trình đào tạo kế toán theo chuẩn đầu ra trong thời đại công nghệ số với các tiêu chí: Kiến thức, kỹ năng, mức độ tự chủ và trách nhiệm là rất quan trọng để từ đó giảng viên sẽ điều chỉnh phương pháp giảng dạy phù hợp với tiêu chí đề ra phù hợp và chất lượng nhất. Đó là lý do, bài viết trình bày sự cần thiết phải thay đổi phương pháp giảng dạy kế toán theo chuẩn đầu ra trong thời đại công nghệ số.

Từ khóa: Giảng dạy kế toán, thời đại công nghệ số, chuẩn đầu ra.