

# Under the Background of Digital Economy, the Teaching Reform Path of Management Accounting is based on PST Theory

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**Abstract:** Under the background of digital economy, the training of management accounting talents has become a national strategy, which poses a huge challenge to enterprise management accounting personnel and management accounting teaching in colleges and universities. How to realize the deep integration of teaching resources, technology and learning space is the key to the course reform of "Management Accounting". Based on PST theory, this paper discusses the course reform path of "Management Accounting" and puts forward constructive suggestions for achieving high-quality training of management accounting talents.

**Key words:** Digital Economy; PST Theory; Management Accounting; Teaching Reform

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## 1. Introduction

Digital economy refers to an economic form that realizes rapid optimal allocation and regeneration of resources and high-quality economic development through digital information identification, information selection, information filtering, information storage, and information use. Digital economy is a new economic form resulting from the development of a new generation of information technology revolution such as industrial Internet, big data, cloud computing, blockchain, 5G and artificial intelligence<sup>[1]</sup>. In the context of the digital economy, data has become a core production factor of enterprises. The business information data and financial information data of enterprises will be carried by modern communication technologies such as big data, cloud computing, artificial intelligence, blockchain, and Internet of Things, and each link of the enterprise value chain will be driven to realize value addition through technological innovation and integration. The digital economy has penetrated into every field of social development and has had a significant impact on talent demand and talent training.

## 2. The Training Trend of Management Accounting Talents under the Background of Digital Economy

According to statistics, China's current accounting practitioners more than 40 million people, but the lack of high-end accounting personnel, especially management accounting talent is more rare. Under the new economic form of digital economy, the massive business and financial data processing of enterprises put forward higher requirements for financial personnel, and enterprises need a large number of compound talents who are proficient in management accounting knowledge and master certain information technology skills. However, at present, the teaching and talent training of management accounting in colleges and universities lag behind the social demand, and its course design, teaching content, teaching mode and teaching staff construction need to be further reformed and innovated.

### 2.1 The Necessity of Reforming the Teaching Content of Management Accounting under the Background of Digital Economy

In the teaching content of the traditional Management accounting course, there is a cross between it and many subjects such as financial accounting, cost accounting and financial management. The overlapping of teaching contents will bring great waste of teaching resources to the school. It is difficult for students to understand the key points of each course in the process of learning, and it is more difficult to apply the knowledge in the corresponding scene, and they cannot find the

responsibilities of related positions. Under the background of digital economy, it is necessary to reconstruct the course content of Management Accounting, pay attention to the frontier development of the subject in real time, and integrate new content and new technology into the teaching content.

## **2.2 The Necessity of Reforming the Teaching Mode of Management Accounting under the Background of Digital Economy**

Due to the high application degree of management accounting in large enterprises and low application degree of small and medium-sized enterprises in our country, limited by economic development, teachers are relatively single in teaching resources and teaching means. The blended teaching mode adopted in the course of Management Accounting does not really form a synergy among teaching method, resource interaction and technology. In addition, the class time of the course is limited, and it is difficult to cultivate students' ability of forecasting, decision-making, analysis and control in a short time, which fails to reach the teaching goal of Management Accounting. Therefore, how to organically integrate teaching method, social interaction and technology to provide students with high-quality curriculum teaching has become the focus of curriculum teaching model reform.

## **2.3 The Necessity for the Construction of the Teaching Staff of Management Accounting under the Background of Digital Economy**

As a branch of financial accounting, management accounting started relatively late in China. In 2014, the Ministry of Finance issued the Guiding Opinions on Comprehensively Promoting the Construction of Management Accounting System. The development and practice of Management accounting in China has only experienced a short period of more than ten years. However, most of the teachers who teach management accounting related courses in colleges and universities are not from management accounting or even take management accounting as their main research direction. Due to the disconnection between school environment and enterprise application scenarios, some teachers still fail to keep up with the development frontier of management accounting. Therefore, in order to cultivate the applied compound management accounting talents needed by the society, we must attach importance to the construction of the teaching staff of Management Accounting course.

## **3. Theoretical Basis of PST**

In the context of digital economy, the rapid development of big data, artificial intelligence, mobile information technology, Internet of Things, cloud computing and other technologies has greatly changed the previous education ecology, and also triggered subversive changes in students' learning methods, learning Spaces and teaching methods<sup>[2]</sup>. Three years after the epidemic, the hybrid teaching model of seamless online + offline integration may become a new normal in teaching.

PST, which stands for Pedagogy-Space-Technology, was first proposed by David Radcliffe, a professor at the University of Queensland in Australia<sup>[3]</sup>. This theory holds that in order to provide students with high-quality teaching, teaching method, learning space and technology must be considered as an organic whole.

## **4. Management Accounting Course Teaching Reform Path**

### **4.1 The Reconstruction of the Course Content of Management Accounting under the Background of Digital Economy**

The teaching content of management accounting course overlaps with many courses. To reconstruct the content of the course, it is suggested to clarify the logical relationship among the three courses of management accounting, cost accounting and financial management. The main task of cost accounting is to provide cost information based on historical data, and financial management is mainly carried out according to the capital planning and control of enterprises. Management accounting should start from the strategy of the enterprise and arrange the work according to the whole process of business and financial integration of the enterprise. According to the three main lines of work, it is suggested to make the following adjustments to the content of the corresponding three courses:

(1) Management accounting: Cost planning, cost control, inventory management and other contents of cost management are included in the teaching focus of management accounting, reflecting the planning and control functions of management accounting. The analysis of cost, volume and profit, project management and project value analysis are the key points of investment and financing management.

(2) Cost accounting: As a basic course of management accounting and financial management, cost accounting, cost difference analysis and cost statement preparation are taken as its basic contents, with emphasis on cost accounting and cost analysis.

(3) Financial management: Financing management, investment management, profit distribution, capital operation and management, cash management, time value of money, long-term investment decision analysis, accounts receivable management are included in the financial management course content.

In addition, it is necessary to increase the proportion of strategic management content in the course content, and update the cutting-edge content of management accounting in real time, such as the new theories of social responsibility accounting.

## **4.2 Reform Strategy of Teaching Mode of Management Accounting Based on PST Theory**

Based on PST theory, the reform of mixed teaching mode of Management Accounting course must grasp the key factor of social interaction, create a learning situation with high integration and unity of teaching method, resource interaction and technology, stimulate students' learning interest, satisfy students' learning efficacy as "actors", and achieve the teaching objectives of the course.

The process of blended teaching mode: Before class, teachers can issue learning materials and learning tasks through the network learning platform, and can use the distribution of pictures, videos, ppt, discussions, tests and other ways to achieve the dual role of knowledge guidance and professional quality shaping. By completing pre-class tasks on the platform, learners can continuously discuss the learning content and reflect on it in time to promote the improvement of learning ability. In the class, the teacher explains the key and difficult points through the online learning results, and enables the students to achieve the advanced ability through the offline classroom teaching method. After class, in order to consolidate the learning effect, teachers should check the data to understand the students' knowledge blind spots, analyze, sort out and summarize all kinds of problems in the teaching process, strengthen the after-class question-answering and value correction, and grasp the students' cognitive level as a whole, understand the teaching effect, accurately analyze the learning situation and give accurate policies through the feedback of big data.

The learning of blended teaching takes place in an interactive network across time and space. The online learning platform can provide students with an independent learning environment and a place for social interaction. The key to utilizing social interaction is for teachers to initiate learning activities and attractive learning topics to improve students' learning initiative and enthusiasm. Therefore, a variety of interactive methods and means can be adopted before, during and after class, such as discussion, student-student assessment, teacher-student assessment, Q&A, testing, voting, etc., to achieve the purpose and effect of interaction.

## **4.3 Technical Support for the Study of Blended Teaching of Management Accounting Based on PST Theory under the Background of Digital Economy**

In PST theory, technical support, as a carrier connecting social interaction subjects and teaching method implementation, provides necessary technical services for online and offline interaction, and realizes remote teaching interaction for teaching subjects separated by space and time, so as to achieve seamless docking of teaching content, teaching methods, teaching objectives and social interaction. Therefore, in terms of the reform of the blended teaching mode of management accounting courses, a blended teaching implementation system has been formed, which takes SPOC-Super Star Learning platform as the interactive platform and runs through the three interactive environments before, during and after class.

## **References**

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