

## Research on the Research-based Teaching Mode of Cost Accounting in the Context of Digital Economy

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### Abstract

Cost accounting is the core course of accounting major, which has strong technical and application, but the existing traditional teaching mode cannot effectively improve students' practical innovation ability, and cannot meet the needs of enterprises for accounting talent upgrading in the era of digital economy. Therefore, this paper introduces research-based teaching into the teaching process of cost accounting, and explores the construction of a cost accounting teaching model that meets the needs of the development of the digital economy for the training of accounting talents.

### Keywords

Digital Economy Background; Cost Accounting; Research-based Teaching.

### 1. Introduction

In recent years, with the advent of the digital economy era with artificial intelligence, big data and other information technologies as the core, the working mode of accounting is undergoing great changes, and at the same time, it has had a huge impact on the traditional accounting teaching model. However, at present, the teaching content of cost accounting is lagging behind, the teaching methods and means are relatively simple, and the training of students' ability to use cost data for analysis and decision-making is neglected, which cannot meet the needs of the development of digital economy for talent training. Research-based teaching is a breakthrough in the existing traditional teaching mode, which enriches the teaching content with the research process and its results, which is conducive to developing students' potential and improving students' practical innovation ability to meet social needs. Therefore, how to constitute this accounting research-based teaching model is an important problem that needs to be solved urgently.

### 2. The Core Ideas and Characteristics of the Research-based Teaching Model

Since Alexander von Humboldt in Germany proposed the "combination of teaching and research" in the early 19th century, many universities have introduced scientific research methods into teaching, and gradually formed a research-based teaching model. The core idea of the research-based teaching model is to integrate teachers' research-based teaching with students' research-based learning, combine subject knowledge with research methods in the teaching process, inspire and encourage students to actively explore and think, and pay attention to cultivating students' ability to analyze problems independently and innovate. Compared with the traditional teaching mode based on the inheritance of knowledge, the research-based teaching model has its own unique characteristics, which are mainly manifested in the following three aspects.

# Teaching Cost Accounting

**Rachel Sandford**



## **Teaching Cost Accounting:**

## Embracing the Tune of Appearance: An Emotional Symphony within **Teaching Cost Accounting**

In a global eaten by monitors and the ceaseless chatter of instant conversation, the melodic beauty and emotional symphony produced by the prepared term usually disappear in to the backdrop, eclipsed by the constant noise and interruptions that permeate our lives. However, situated within the pages of **Teaching Cost Accounting** a stunning fictional value filled with fresh feelings, lies an immersive symphony waiting to be embraced. Crafted by a masterful composer of language, that fascinating masterpiece conducts readers on an emotional trip, well unraveling the concealed tunes and profound impact resonating within each carefully constructed phrase. Within the depths of the poignant examination, we shall examine the book is central harmonies, analyze its enthralling writing design, and submit ourselves to the profound resonance that echoes in the depths of readers souls.

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