

## 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

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Informatization BigIoT EDU 2023 held in Liuzhou China during August 29-31, 2023. The 272 full papers presented in these proceedings were carefully reviewed and selected from 718 submissions. With a primary focus on research fields such as Digitization of education, Smart classrooms and Massive Online Open Courses (MOOCs), these papers are organized in the following topical sections across the five volumes: Part I: Application of data mining in smart education; Application of intelligent algorithms in English teaching; Part II: Application of decision tree algorithm in intelligent management system of universities; Research on the application of Big data in smart teaching; Part III: Exploration of the application of computer aided technology in intelligent translation; Application of neural network algorithms in intelligent teaching; Application of artificial intelligence algorithms in the field of smart education; Part IV: Research on smart teaching in deep learning; Research and application of recommendation algorithms in personalized intelligent education; Application of cloud computing in intelligent teaching resource library; Application research of computer aided online intelligent teaching; Part V: Application and practice of new media in smart teaching; Application of clustering algorithm in intelligent education resource library; Application of association rule algorithm in intelligent education system.

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able to feel free to stand and kneel as indicated or to sit throughout as you please for those who attend

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web 5 order of service a hymn may be sung the minister reads the opening sentence minister o lord open thou our lips all and  
our mouth shall shew forth thy praise minister o god make speed to save us all o lord make haste to help us minister glory be  
to the father and to the son and to the holy

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web almost every evening our worship is led by one of our choirs in the traditional service of choral evensong following the  
order of the book of common prayer 1662 in this pattern of prayer we use words from the christian tradition and from the  
bible some daily some in cycles of readings and some chosen by the clergy who take the service

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web dec 13 2021 the modern evensong service is based on a pattern laid out by the book of common prayer in the anglican



church and it features choral music readings and prayers which the congregation listens to and either responds to or joins in with depending on the part of the service an order of service will usually prompt those present as to

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web there are various musical items in a choral evensong service these are typically introit sometimes preces psalm magnificat nunc dimittis responses anthem hymn s organ voluntary

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web choral evensong order of service please stand as the choir and clergy move in procession to the quire and spire crossing the service begins with the versicles and responses on page 3 except on saturdays and sundays during advent and lent

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web view order of service monday 11th september 2023 5 00pm evensong quire sung by the choristers plainsong lucis creator optime plainsong responses moore second service haydn benedictus missa brevis sancti joannis de deo view order of service tuesday 12th september 2023 5 00pm

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web preces the cantor and choir sing the introductory verse lord open thou our lips and our mouth shall shew forth thy praise

god make speed to save us lord make haste to help us glory be to the father and to the son and to the holy ghost as it was in the beginning is now and ever shall be world without end amen praise ye the lord

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