INNOVATING ACCOUNTING TEACHING METHODS IN THE CONTEXT OF DIGITAL TRANSFORMATION TO MEET IFRS APPROACH REQUIREMENTS ACCORDING TO CIRCULAR 99/2025/TT-BTC

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Abstract: ***This paper assesses the current state of teaching methods at the Accounting Department - University of Economics and Business Administration. Based on this, it proposes solutions to innovate accounting teaching methods in the context of digital transformation to meet IFRS approach requirements according to Circular 99/2025/TT-BTC, aiming to enhance students' professional competence and IFRS adaptability, and to meet the requirements for training high-quality accounting human resources in the digital age.***

• Keywords: *digital transformation; accounting teaching; IFRS; Circular 99/2025/TT-BTC; professional competence*

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1. Introduction

In recent years, the digital transformation process has been strong in the business sector, especially in the accounting field, profoundly changing the role, function, and competency requirements for accounting professionals. The widespread use of ERP systems, integrated accounting software, electronic invoices, big data, cloud computing, along with the trend of automation and digitization of accounting processes, has rendered the traditional accounting model, heavily reliant on manual record-keeping, unsuitable. This creates an urgent need for higher education institutions to adjust the content and methods of accounting teaching towards a modern approach, closely linked to technology and business practices.

Besides the impact of technology, the rapid changes in the legal and accounting environment also create significant pressure on training activities. The Ministry of Finance's issuance of Circular 99/2025/TT-BTC, replacing Circular 200/2014/TT-BTC, effective from January 1, 2026, is considered a crucial turning point in Vietnam's corporate accounting system. The new circular not only adjusts accounting techniques, chart of accounts, and financial reporting but also clearly demonstrates an innovative mindset towards flexibility, transparency, and digitalization, aligning with International Financial Reporting Standards (IFRS). This change requires future accountants to not only master accounting principles but also possess analytical skills, systemic thinking, and the ability to operate accounting in a digital environment.

However, in reality, accounting training at many higher education institutions still lags behind the demands of the labor market and the new legal context. Teaching methods in some courses do not adequately focus on developing professional skills, digital thinking, and the ability to adapt to changes in accounting regulations and technology. This leads to graduates facing difficulties in accessing business practices, especially in work environments using ERP systems and digital accounting processes.

Stemming from these requirements, research into innovating accounting teaching methods in universities training in the field of accounting in general and the University of Economics and Business Administration in particular, in the context of digital transformation and updating new regulations of the corporate accounting system is extremely necessary and significant both theoretically and practically. The research not only contributes to clarifying the scientific basis for innovating accounting teaching methods but also provides practical arguments to help

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training institutions in general and the University of Economics and Business Administration in particular, adjust their programs, content, and training methods towards a modern direction, meeting the requirements for developing high-quality accounting human resources in the digital age.

2. Theoretical foundation of teaching methods

2.1. Concept of Teaching Methods

In a broad sense, teaching methods at the university level are a synthesis of forms, measures, and organized activities between lecturers and learners to achieve the set training objectives. Teaching methods not only include the way knowledge is transmitted but also the interaction between the two subjects, the teacher and the learner, in the process of acquiring knowledge, forming skills, and developing creative thinking abilities.

In a narrow sense, teaching methods are a system of specific ways and techniques used by lecturers and learners to perform learning tasks, in accordance with the objectives, content, and specific teaching conditions.

2.2. Teaching Methods

Currently, teaching methods mainly fall into two groups: traditional teaching methods and active learning methods. Traditional teaching methods are lecturer-centered, with content delivered in a logical, systematic, and highly academic sequence. However, this method makes learners passively receive knowledge, lessons tend to be monotonous, and there is little emphasis on developing practical skills. Active learning methods are a system of teaching methods oriented towards promoting self-awareness, creativity and cooperation between learners and teachers. In the higher education environment of the digital economy, this method often includes the following forms:

Online learning (E-learning): Utilizing platforms such as Zoom, Google Classroom, Moodle and Coursera to deliver teaching content, allowing learners to access lectures anytime, anywhere, saving costs and optimizing self-study.

Blended learning: Combining in-person teaching and online learning; learners independently research digital materials before participating in discussions and practical exercises in class, thereby enhancing their proactiveness and ability to apply knowledge.

Problem-Based Learning: Instructors create real-world scenarios, requiring learners to analyze them, propose solutions, and derive new knowledge, thereby developing critical thinking and problem-solving skills.

Think-Pair-Share Method: Learners work in pairs to discuss a topic for a set period before sharing with the class, helping to increase confidence and understanding.

Group discussion method: Classes are divided into groups of 5–7 people to complete learning tasks and provide feedback to each other, thereby developing collaboration and critical thinking skills.

Project-based learning method: Teaching is organized through practical projects, in which learners participate in designing and solving problems, thereby fostering creativity and teamwork.

Case study: Using professional scenarios for learners to analyze and make decisions under limited conditions, helping to improve their ability to apply knowledge to practice.

Role-playing Method: The role-playing method is an active learning method in which learners are assigned specific roles in a hypothetical or simulated real-life situation to recreate professional, social, or managerial contexts, thereby practicing problem-solving and decision-making. Role-playing places learners in the position of active participants, requiring them to apply their knowledge, skills, and attitudes to handle the situation according to their assigned role.

3. Research methodology

Secondary Data Collection

To collect secondary data, the author collected documents on the detailed syllabi of all 24 courses and course project modules, graduation internships, and graduation theses of the Accounting and Accounting-Auditing training programs to gather information on the current state of application of teaching methods in these courses. Based on the above secondary data, a research database will be compiled.

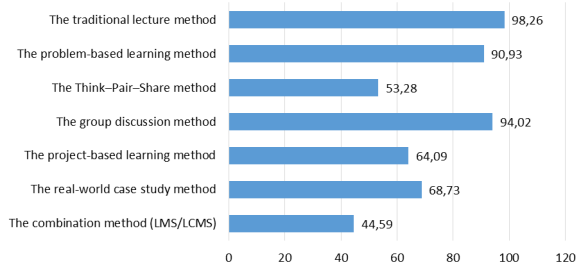
Primary Data Collection

The author used primary data collection methods through surveys, interviews, and investigations. The interview subjects were lecturers from the Accounting Department. The total sample consisted of 30 lecturers. The purpose was to further clarify the implementation, deployment, and current state of application of information technology in teaching methods. The survey subjects were students from cohorts 19 to 22. The purpose was to evaluate the current teaching methods of the lecturers. A total of 518 quantitative samples were collected.

4. Research results

To reflect the current teaching methods of the Accounting Department, through the course outlines and a survey of students regarding the teaching methods used by lecturers in training accounting students, the survey results on lecturers' teaching methods are shown in the following table:

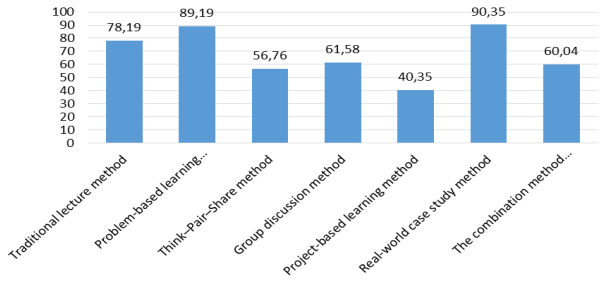
Table 1: Current status of using teaching methods in the Accounting Department (%)



Source: Compilation of survey results by the Author

At the same time, the author conducted a survey to gather feedback on the effectiveness of teaching methods from students. The evaluation results are shown in the following table:

Table 2: Evaluation of the effectiveness of teaching methods from the learners' perspective (%)



Source: Compilation of survey results by the Autho

From the survey results in Table 01 and Table 02, there is a difference between the level of application and effectiveness of teaching methods in the Accounting Department. The traditional lecture method is used most often (98.26%) but its effectiveness only reaches 78.19%, showing that although it ensures the systematic nature and progress of the program, this method is limited in terms of interaction and promoting the learners' initiative, and needs to be combined with more active methods.

The group discussion method was applied in 94.02% of classes, but its effectiveness was only 61.58%. The main reasons were large class sizes, ineffective organization and management of discussions, and some group discussion activities being merely formalistic.

The case study method was applied at a rate of 68.73%, but its effectiveness was very high at 90.35%. This result reflects the students' interest and effective learning through the analysis of specific professional situations, linking theory with practice. Lecturers often use examples, accounting data, and financial reports from businesses to make lectures more lively and practical. However, a major limitation of this method is the limited availability of real-world data and the fact that the school has not yet implemented the creation of a virtual accounting department, thus limiting its application.

Project-based learning was used at an average rate of 64.09%, with learners rating its effectiveness at 40.35%. This is the lowest rate among the methods surveyed. Although this method has the potential to develop comprehensive skills, creative thinking, and teamwork management abilities, its effectiveness is not high because learners lack experience in planning, assigning tasks, and evaluating progress. Some instructors do not have sample project frameworks and specific evaluation criteria when implementing them for learners.

The Think-Pair-Share method has an adoption rate of 53.28% and an effectiveness rate of 56.76%. This is a highly interactive method that helps learners develop critical thinking and presentation skills. However, in large class sizes and with limited time, its implementation is challenging. Learners are hesitant and reluctant to share. The blended learning method has the lowest adoption rate at 44.59%, while achieving a relatively high effectiveness rate of 60.04%. Learners rated the blended learning method as effective, but noted limitations in infrastructure and technological skills. This method was considered effective, flexible in terms of learning time and space, and offered easy access to digital resources.

5. Proposals for innovating accounting teaching methods in the context of digital transformation to meet ifrs approach requirements according to Circular 99/2025/TT-BTC

5.1. For the School

Firstly, regarding physical infrastructure

The school plays a fundamental role in building a digital learning environment and ensuring the information technology infrastructure to support the innovation of accounting teaching methods in the era of digital transformation. Therefore, the school needs to invest in upgrading high-speed internet connections, a wireless network covering the entire

school campus; and building sufficiently powerful servers to operate the learning management system (LMS/LCMS) and the digital accounting database.

Invest in a virtual accounting simulator room equipped with powerful computers, specialized software (MISA, 1C), and high-quality video and audio recording equipment to support online and in-person teaching. The classroom system needs to be standardized to support interactive teaching that simulates real-world accounting practices.

Building a team of dedicated technical staff to manage, maintain, and upgrade the system periodically; having a plan to allocate stable, long-term funding to ensure information security, data confidentiality, and the stable operation of the system.

Secondly, changes in accounting training methods

To adapt to the requirements of the Fourth Industrial Revolution, the accounting training methods at the School need to be comprehensively and fundamentally reformed. In particular, applying the "Virtual Accounting Department" model to teaching is a practical solution to connect theory with practice, helping learners develop practical professional skills to meet the increasingly high demands of businesses and the labor market.

Currently, with the automation of accounting software, electronic documents, digital signatures and financial information flow and recording processes, schools need to shift to a digitalized training method, focusing on simulation, experience, and practical application to help learners apply their knowledge to specific professional situations.

Along with this, it is necessary to build and operate a simulation model of the entire business accounting process, from creating, checking and processing electronic documents to data aggregation and financial reporting. This model should integrate modern technologies such as cloud-based accounting software, ERP systems, electronic invoices and digital signatures, allowing learners to directly experience the digital accounting process in a simulated real-world work environment, thereby improving the quality of training and the professional competence of learners.

Thirdly, improving the quality of lecturers and training support staffs

Organize dissemination and training on the use of teaching and learning methods suitable for the blended learning approach for lecturers.

The school needs to have policies to support and encourage lecturers to improve their information technology skills, software usage skills, network systems and modern teaching tools. Emphasis should be placed on simulation research and human-computer interaction research.

Expand international cooperation with reputable professional organizations such as ACCA, CPA Australia and ICAEW so that lecturers can stay updated on global accounting training trends and access international teaching standards.

5.2. For Departments and Faculties

Firstly, departments and Faculties need to regularly review, evaluate, and update training programs in a modern direction, integrating internationally and aligning with the requirements of the digital economy.

Update professional content on International Financial Reporting Standards (IFRS), the Code of Ethics for Accountants and Auditors (IESBA Code) and new technologies such as data analytics, artificial intelligence, digital accounting, and blockchain in management and auditing. Courses such as Principles of Accounting, Financial Accounting 1 and 2, International Accounting, and Basic Auditing need to be updated to align with the ACCA, CPA Australia and AICPA programs.

Review the credit structure to increase the time allocated to practical training and applied modules, especially in subjects such as Business Accounting Practice, Secondary and Industrial Accounting Practice, IT Applications in Accounting, Accounting Information Systems and Financial Statement Auditing Practice. Practical sessions should be linked to real accounting software (MISA, 1C, Fast, etc.) to help learners access a real-world work environment.

Secondly, the Faculty and Departments need to strengthen links with businesses, professional organizations and management agencies to provide students with earlier access to professional practice, thereby consolidating knowledge, skills and clear career orientation.

Organize practical professional programs, in coordination with businesses, banks, and auditing firms, so that students can visit, intern and experience real-world accounting and auditing work.

Organize seminars, workshops, and professional forums, inviting accounting experts, auditors, financial directors, etc., to share experiences, professional case studies, and development trends in the digital age.

Connect with technology companies and international professional organizations: Strengthen cooperation with companies developing accounting software and accounting data mining (MISA, 1C) and international professional organizations such as ACCA, CPA Australia, and ICAEW. From there, the departments developed realistic learning outcomes, expanding opportunities for students to obtain international professional certifications.

5.3. For Lecturers

Firstly, lecturers need to diversify teaching methods, combining traditional methods with modern, active teaching methods, suitable to the specifics of each course. These methods include thinking-pair-sharing method, thinking-pair-sharing method, role-playing method, case study, project-based learning.

Secondly, instructors need to enhance multi-directional interaction with learners through LMS/ LCMS systems, online discussion forums, or collaborative learning applications. Regularly provide feedback on learning outcomes, assignments and guidance to learners on correcting professional errors, especially in practical accounting and auditing courses. Encourage learners to provide feedback on teaching methods, so that instructors can promptly adjust content, approaches and assessment methods to be more appropriate.

Thirdly, applying modern technology in teaching: Lecturers need to effectively use accounting and auditing software (MISA, 1C, FAST, ERP, Power BI), interactive tools, and LMS/LCMS systems. Participating in professional and pedagogical development: Lecturers should regularly attend scientific seminars and workshops on innovative accounting teaching methods in the digital age and participate in training courses on active teaching methods and international training standards (IFRS, ACCA). Developing applied research capabilities: Combining scientific research with teaching to build case studies, open educational resources and practical simulation exercises suitable for each course module.

5.3. For Learners

Firstly, learners need to develop a habit of purposeful self-learning, proactively seeking and processing information from various sources.

For foundational courses, learners should proactively read materials, textbooks, legal documents and Vietnamese and international accounting standards in advance, then compare them to identify differences.

For specialized courses, learners should independently find real-world accounting case studies from corporate financial reports or professional articles to practice applying theory to practice.

For technology-based courses, learners should use accounting software (MISA, 1C) and data analysis tools (advanced Excel, Power BI).

Outside of class, students should participate in small study groups or collaborate with instructors on research activities to broaden their understanding and hone their skills in researching and analyzing practical accounting information.

Secondly, learners need to be proactive and engaged in both in-class and online learning

In active learning classes, students not only listen to lectures but also participate in discussions, debates, and presentations of their learning outcomes.

In discussion and analysis modules such as Management Accounting, Financial Accounting, and Financial Statement Preparation and Analysis, students need to prepare thoroughly, participate in discussions and share their personal opinions and hone their critical thinking and logical reasoning skills.

When learning through projects in courses like Business Accounting Practice or Accounting Information Systems, students must proactively assign tasks, coordinate in groups and ensure project completion on schedule.

On the LMS/LCMS system, students should proactively access it regularly to update materials, participate in discussions, complete assignments and provide timely feedback to instructors on any difficulties encountered during the learning process.

In addition, students need to maintain academic discipline, adhere to instructor requirements regarding assignment deadlines, fully participate in group activities and be ready to support and share experiences with their classmates.

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