Research on the Training Path of Accounting Talents in the Integration of Industry and Finance under the Goal of High Quality Employment

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Abstract. Talents are an important symbol of a country's comprehensive strength. Accounting talents, as an important component of modern society, are an important support for promoting economic development. Especially with the rapid development of digitalization and the continuous emergence of new business formats, technologies, and business models in social development, cultivating comprehensive talents that adapt to social development has become an important topic and reform direction for accounting talent cultivation. However, under the significant impact of the epidemic, issues such as an increase in the number of graduates majoring in accounting, a lack of social practice, and a mismatch between abilities and positions have become prominent. This article is oriented towards high-quality employment and analyzes the training path of accounting talents from the perspective of integrating enterprise business and financial business. It attempts to address the challenges arising from changes in employment structure and environment, achieve efficient integration between accounting talents and society, and meet the special needs of society for accounting talents.

1 Introduction

With the continuous construction of digitization and digital intelligence, the Ministry of Education has issued the "Declaration on the Construction of New Liberal Arts", providing guidance for the construction of new liberal arts[1]. The rapid development of science and technology has put forward higher requirements for social employment,. The finance and accounting major has become the main carrier of the construction of the new humanities. Combining the characteristics of the discipline, the construction of the new business discipline is proposed. The concept of the new business discipline is based on the background of the fifth technological revolution, fully utilizing diversified information technology on the basis of the existing business discipline, and integrating more humanities and social content, forming an interdisciplinary discipline that includes economics, management, philosophy, law, computer science, and other disciplines, Committed to cultivating high-quality business talents that meet the needs of the times. It is precisely because of the comprehensiveness and progressiveness of the new business concept that new opportunities and challenges are brought to the training of new business talents in colleges and universities.

The current employment of accounting talents is mainly characterized by polarization. On the one hand, the market for ordinary accounting talents is becoming saturated, and on the other hand, there is a shortage of senior accounting talents, which is in contrast to the requirements of enterprises[2]. High quality employment has become an important indicator for cultivating talents, and high-end accounting talents need to meet the needs of highly integrated business and finance in enterprises, becoming a key target for cultivation. Therefore, it is necessary to increase the importance of accounting talent cultivation, and optimize and improve accounting talent cultivation with the guidance of high-quality employment, taking advantage of the requirements of the new business construction era, in order to comply with the requirements of the times.

2 Analysis of the Employment Quality of Accounting Talents in Current Higher Education Institutions

2.1 Mismatch between personal abilities of accounting talents and the needs of enterprises

After nearly three years of the impact of the epidemic, most accounting students have completed their studies through online learning, and there are few practical teaching methods. The learning effect is not as good as offline teaching, and the holding of financial and accounting professional qualification exams is limited, further resulting in students' personal abilities far from meeting the needs of accounting positions in enterprises. On the one hand, the number of accounting students...
obtaining qualification certificates such as the Junior Accounting Professional Title Certificate and 1+X vocational skills is relatively small, which cannot meet the threshold for entering enterprises\(^{[3]}\); On the other hand, traditional accounting teaching still focuses on accounting processing and report analysis, with less involvement in digital and intelligent teaching, resulting in mismatched abilities\(^{[4]}\). In addition, there are few internship opportunities in the accounting major, which makes it difficult for students to truly perceive the talent needs of enterprises. Many students are unwilling to participate in practical learning organized by the school and have not obtained internship qualifications from enterprises, resulting in a lack of understanding of accounting positions among students.

### 2.2 Accounting students have immature employment mentality

The accounting position is a necessary and very important position for every enterprise, belonging to the middle and high-level positions. However, accounting students who have just graduated cannot meet the requirements of this position, but their expectations for the position are too high, both in terms of salary and corporate environment. However, from the perspective of enterprises, it is believed that newly graduated students lack the ability to handle accounting, as well as analytical, predictive, and good execution skills. However, schools lack the cultivation of students' comprehensive abilities, and enterprises are unable to provide accounting students with higher salaries, resulting in many accounting students choosing to take postgraduate or public entrance exams to alleviate employment pressure\(^{[5]}\). Parents also provide more learning environments for students. However, the lack of better attention to the substantive issues of employment has led to the phenomenon of "slow employment" and "non employment" among accounting students.

### 2.3 Insufficient prediction of future employment patterns by accounting professionals

With the continuous emergence of new technologies and formats, the business and finance of enterprises are undergoing digital transformation and information construction. More enterprises have moved towards intelligent and digital production processes, and accounting positions are gradually shifting from being single to diversified. The business and finance of enterprises are closely related, and accounting professionals need to master more financial information from the business of enterprises. It is not as simple as entering enterprises and using computerized accounting, but rather to master more information technology to help enterprises achieve rapid development. Obviously, the current accounting students have insufficient predictions about the changes in employment forms when they graduate. Even if the school offers courses such as big data, internet, and artificial intelligence, the students' course selection rate is not high. Coupled with the special reasons of the epidemic in recent years, online teaching is far less effective than offline teaching, further exacerbating the serious disconnect between accounting talents and practical needs.

### 3 Current situation of accounting talent cultivation in universities

#### 3.1 Insufficient hardware conditions for cultivating digital accounting talents

The digital construction of teaching facilities is the foundation of talent cultivation in universities. In the continuous development of the economy, universities are the training bases for providing talents, and should develop at a faster pace in infrastructure construction. However, the construction of accounting laboratories in universities has not yet fully popularized financial functional platforms such as intelligence and financial sharing, and existing information technology equipment has not been updated. Obsolete equipment and systems have long been phased out by enterprises, and new financial processes cannot be applied under existing experimental conditions\(^{[6]}\). Due to various reasons, accounting students are unable to access practical training conditions that keep up with the needs of enterprises and the requirements of the times. Not to mention the learning and application of information technologies such as artificial intelligence and blockchain. Students lack practical teaching resources, making it difficult to adapt to the employment environment. Schools should pay more attention to the sense of teaching presence and increase opportunities for students to have cognitive internships and exercise before employment.

#### 3.2 Lack of integration between industry and education and failure to achieve collaborative education

Schools are the foundation for building students' theoretical foundations, and the practice of enterprises is the only way for students to move towards job positions. However, the accounting talents trained by schools cannot meet the basic requirements of enterprises, and enterprises are unwilling to spend too much cost and energy on cultivating students. Under the impact of functional finance, the transformation of accounting professionals has become particularly important, and the lack of integration between industry and education has further caused difficulties in the employment of accounting talents. The training of accounting professionals is a complex and systematic project, and some teaching reforms such as student training objectives, enterprise needs, teaching methods, and school characteristics cannot be achieved overnight. Despite facing huge challenges and obstacles, universities should attach importance to the reconstruction of the training methods for accounting talents, relying on the integration of industry and
education, and school enterprise collaboration to cultivate talents is an effective path to quickly cultivate digital and intelligent accounting talents.

3.3 The expansion of curriculum boundaries due to limitations on teacher resources

In the context of the new business discipline, there is a greater emphasis on the cross integration of relevant disciplines, and more cutting-edge courses related to new methods and technologies have been set up, which puts higher requirements on the professional literacy and disciplinary perspective of teaching teachers. The lack of high-level teaching staff has also become the biggest challenge for many universities to carry out the construction of new business disciplines[7]. Currently, accounting teachers in universities have received traditional accounting education in the past, especially experienced teachers who have worked for a long time. They have poor learning and acceptance abilities towards new technologies and have a certain degree of resistance. For example, when offering the course 'Python Data Analysis', teachers need to first self-study Python programming, then combine it with professional knowledge, and finally transmit it to students. This process requires a long and difficult preparation period, which is a significant challenge for teachers without a background in computer science, and the final teaching quality cannot be guaranteed.

4 Future Development Trends of Accounting Talent Training

In the future, high-quality employment oriented integration of industry and finance accounting talent cultivation will become an important trend. Here are some related trends and development directions:

4.1 Diversified skill development

Traditional accounting majors no longer meet the needs of enterprises for talent. In the future, accounting talents need to possess a wider range of skills, such as financial analysis, risk management, data analysis, information systems, etc. Therefore, while cultivating students in the field of accounting, they should also focus on expanding their knowledge and skills in other related fields[8]. Here are some possible directions for diversified skill development:

- Financial analysis ability: Accounting professionals need to have the ability to deeply understand financial data and conduct analysis. They need to be able to extract valuable information from financial statements and accurately evaluate the financial condition and performance of the enterprise.

- Data analysis and processing capabilities: With the advent of the big data era, accounting professionals need to possess the ability to analyze and process data. They need to master relevant data analysis tools and technologies, be able to extract key information from massive data, and provide support for enterprise decision-making.

- Information system application: Accounting professionals need to understand and master the application of financial information systems. They need to be familiar with the operation and application of financial software, and be able to efficiently manage and process financial data.

- Tax knowledge: Tax policy is one of the important factors in business operations, and accounting professionals need to understand tax laws and policies to provide advice on tax planning and planning for enterprises.

- Risk management ability: Accounting professionals need to possess the ability to manage risks, identify and evaluate various risks faced by enterprises, and provide corresponding control and response strategies.

- Communication and collaboration skills: Accounting professionals need to have good communication and collaboration skills, be able to collaborate with different departments and teams, effectively transmit financial information and interpret financial data.

4.2 Digital transformation

With the continuous development of technology, accounting work is also undergoing a digital transformation. Future accounting talents need to be familiar with and master technical tools such as financial software, cloud computing, and big data analysis to improve work efficiency and accuracy[9]. Therefore, while cultivating accounting talents, digital skills should be incorporated into the curriculum system and practical teaching should be strengthened.

Accounting professionals need to continuously learn and master digital technology to meet the requirements of the digital era. Here are some key directions for digital transformation:

- Mastering financial software and tools: Accounting professionals need to be familiar with and master various financial software and tools, such as financial management systems, financial analysis tools, data processing software, etc. These tools can help accountants process financial data, generate reports, and analyze financial conditions more efficiently.

- Data analysis and big data application: Future accounting talents need to have the ability to analyze data, extract valuable information from massive financial data, and provide support for enterprise decision-making. At the same time, they also need to understand big data technology and applications, and be able to use big data analysis tools to process and analyze financial data.

- Cloud computing and mobile technology: Cloud computing and mobile technology have become key driving forces for enterprise digital transformation. Accounting professionals need to understand the principles and applications of cloud computing, and be able to use cloud computing platforms to store and process financial data. In addition, mobile technology also provides accountants with more flexible and convenient working methods.
Automation and Intelligence: The development of automation and intelligence technology will have a profound impact on accounting work. Future accounting professionals need to understand and apply automated tools and intelligent systems, capable of automating repetitive and cumbersome tasks, thereby improving work efficiency and accuracy.

4.3 Business awareness and innovative thinking

Future accounting talents need to possess good business awareness and innovative thinking abilities. They need to understand the strategic goals of the enterprise, be able to extract value from financial data, and provide decision support. Therefore, cultivating students’ business awareness and innovative thinking should become an important part of accounting talent cultivation.

Business awareness: Accounting professionals need to have a deep understanding of the company’s business model, market competition environment, and industry trends. They should be able to identify business opportunities and risks from financial data, and provide corresponding advice and decision support for the enterprise. Having a keen business awareness can help accounting professionals better understand the meaning behind financial data and how to use financial information to drive the development of enterprises.

Innovative thinking: Traditional accounting work focuses on accuracy and compliance, but with the development of digitization and automation, many repetitive accounting work will be replaced by automation. Therefore, accounting talents need to have innovative thinking, be able to find new perspectives to handle financial problems, and propose improvement and optimization plans. They need to think about how to use new technologies, tools, and methods to improve the efficiency and quality of accounting work.

4.4 Cross disciplinary integration

Accounting is no longer an isolated field, but closely related to other disciplines. In the future, accounting talents need to integrate interdisciplinary knowledge with fields such as finance, economics, and management to cope with the complex and ever-changing business environment. Therefore, when cultivating accounting talents, cross disciplinary training with other disciplines should be strengthened to improve students’ comprehensive qualities.

Data Science and Statistics: Accounting professionals need to possess basic knowledge in data science and statistics, and be able to process and analyze large-scale financial data. They should understand the methods of data collection, cleaning, and analysis, and be able to use statistical tools and models to extract valuable information to support decision-making and prediction\(^\text{[10]}\).

Information technology and computer science: Modern accounting cannot do without the support of information technology and computer science. Accounting professionals need to understand the principles and applications of information systems, and be familiar with knowledge in database management, software development, and network security. They should be able to use and maintain financial software and tools, and use computer technology to improve the efficiency and accuracy of financial data processing.

4.5 Practical ability cultivation

Traditional theoretical courses can no longer meet the needs of enterprises for accounting talents. Future accounting talents need to possess solid practical skills and be able to handle complex accounting problems in practical work\(^\text{[11]}\). Therefore, cultivating students’ practical abilities should become an important goal of accounting education, and improving students’ practical operation abilities through internships, practical training, and other means.

With the changes in the business environment and the development of technology, pure theoretical knowledge is no longer sufficient to cope with complex accounting work. The following are some important aspects of cultivating practical abilities:

Internship experience: Providing internship opportunities for students is an important way to cultivate practical abilities. By participating in accounting work in a real work environment, students can apply their knowledge to practical situations, understand practical problems and challenges, and cultivate problem-solving abilities.

Case analysis: Through case analysis, students are exposed to real financial data and corporate situations, cultivating their analytical and judgmental abilities. Students can analyze cases, extract core issues, develop solutions, and evaluate results.

Teamwork: Accounting work usually requires collaboration with other departments and teams. Cultivate students’ teamwork skills, enabling them to learn to communicate, coordinate, and collaborate with others, and adapt to diverse work environments.

Simulation Practice: Utilize simulation practice to enable students to engage in accounting practice in a virtual environment. Accounting software and simulation systems can be used to enable students to simulate business processing, prepare financial statements, and other tasks, improving their practical operational abilities.

In summary, the future high-quality employment oriented integration of industry and finance accounting talent cultivation will focus on diversified skill cultivation, digital transformation, business awareness and innovative thinking, interdisciplinary integration, and practical ability cultivation. These trends will enable
accounting professionals to better adapt to the rapidly changing business environment and provide high-quality financial management and decision-making support for enterprises.

5A path for cultivating high-quality employment-oriented accounting talents through the integration of industry and finance

5.1 Strengthen the digital infrastructure of universities and provide a business finance integration environment

In the context of the construction of the new business science, the concept of "cultivating accounting talents required by enterprises" has become the main direction of training program reform. The more enterprises develop, the more important accounting becomes. With rapid economic development, accounting talent training programs should be updated and followed up in a timely manner. In order to help accounting students strengthen their financial skills and theoretical foundation, strengthen infrastructure construction, improve intelligent teaching methods, accelerate the construction of intelligent platforms such as financial sharing, update financial information systems, and achieve the integration of industry and finance. Through on-site training and off campus internships, students' understanding of accounting positions can be improved. Only by applying rich theoretical knowledge to practice can the high-quality goal of accounting talent cultivation be reflected. Accounting teachers need to constantly lead students to explore accounting principles, combine practice with multi-dimensional teaching, explore relevant financial knowledge in the context of industry finance integration, and help students strengthen their own skills learning. In addition, the construction of the new business course breaks through the barriers of traditional knowledge and focuses on cultivating students' diverse qualities. Guided by the construction of the new business course, the current training plan for financial accounting professionals has been revised. On the basis of mastering high-level accounting knowledge and combining industry characteristics, it achieves the integration of multidisciplinary knowledge, so that students can have a rich theoretical foundation and practical work experience after truly entering the job position.

5.2 Seeking cooperation with digital enterprises to achieve deep integration of industry and education

Cultivating accounting talents is no longer just a task for universities. In order to better cultivate the talents that enterprises truly need, enterprises have also become an important way to cultivate accounting talents. Only through deep cooperation between universities and enterprises can we cultivate professional talents that meet social needs. In the digital era, the main direction for cultivating digital and intelligent accounting talents is to seek cooperation from accounting firms, financial software companies, commercial banks, and listed companies to establish an industry education integration base, and cultivate accounting professionals with high-quality employment as the guidance. The deep integration of industry and education has also become an important guiding basis for business integration. Accounting talents cultivated by universities need to have knowledge and skills in accounting, as well as the ability to analyze data in enterprise business and the comprehensive ability to integrate industry and finance. Therefore, the joint training of enterprises and universities is particularly important. Through students' feedback in enterprise practice, universities take corresponding measures and collaborate to cultivate high-quality accounting talents.

5.3 Building a "dual teacher" teaching team to achieve interdisciplinary integration

The most basic requirement for teachers' ability and quality in the high-quality training process of accounting talents is that 'forging iron requires one's own hardness'. Accounting teachers should first have a more solid professional quality and richer practical experience. New business education needs to continuously stimulate students' creative thinking, so students' thinking in the classroom is more active, the boundaries of the curriculum are also wider, and the classroom content is no longer limited to books. Teachers need to have a broad professional perspective and deep professional knowledge to flexibly respond to professional problems that may be involved in the classroom. At the same time, in order to achieve the integration of accounting talent cultivation and employment, and to implement the quality and effectiveness of talent cultivation in undergraduate colleges, teachers must have a certain level of professional competence to integrate more practical links into the classroom. Teachers are not only the imparter of theoretical knowledge, but also the guide of professional practice. Universities should encourage teachers to participate in professional skill training and exams, and cultivate a "dual teacher" teaching team; And create opportunities for teachers to engage in practical work, promote teachers to go out of school and deep into the enterprise, experience the similarities and differences between financial theory and practical work firsthand, and better achieve the complementarity of theoretical teaching and practical teaching in teaching. On this basis, accounting teachers also need to have a certain level of informatization. In the era of big data and intelligence, both teaching content and methods are closely integrated with modern information technology. Teachers should be adept at using advanced teaching methods in the teaching process, combining traditional teaching content with modern information technology, and cultivating students' innovative thinking by using new technologies to solve old problems. In promoting interdisciplinary integration, it is necessary for teachers to step out of
their professional comfort zone, actively engage in related disciplines outside of the accounting profession, actively participate in interdisciplinary research activities, broaden academic horizons, think about the intersection and correlation between disciplines, form a closed loop for the cultivation of composite accounting talents, and improve the quality of accounting talent cultivation.

6Conclusions

The cultivation of accounting talents is moving towards a higher level, and cannot only focus on mastering basic business knowledge proficiently, otherwise it will be replaced by artificial intelligence. Higher education institutions should deeply reflect on cultivating accounting talents guided by high-quality employment, and cultivate accounting talents with practical application abilities such as understanding accounting, management, and operation. To cultivate high-quality accounting talents for society, it is necessary to possess advanced financial accounting thinking, highly integrate finance and business, integrate theory and practice, and effectively use technological means to solve practical problems.

Project source

2023 Key Project of Education Science Planning in Heilongjiang Province: "Innovative Research on New Business Talent Training Model Guided by High Quality Employment" (No.GJB1423319), The 2021 Provincial Higher Education Teaching Reform General Project Approval Project "Research and Practice on Integrating Ideological and Political Elements into the Accounting Course under the Background of New Liberal Arts" (No.SJGY20210369), 2023 Provincial Undergraduate University Basic Research Business Fee Project (No.2023-KYYWF-004), 2023 the key project of provincial educational science planning, "Practical Research on Teaching Reform of Intelligent Finance Courses in Application-oriented Undergraduate Colleges Based on CDIO Concept", (No. GJB1423316), 2020 College level Education and Teaching Reform Project "Research on the Practice of Teaching Reform and Innovation of Adaptive Education for Accounting Specialty under the Background of Artificial Intelligence " (No.JGB2020010), 2023 Heilongjiang Provincial Universities Basic Scientific Research Business Expenses Scientific Research Project (No.2023-KYYWF-E009)

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