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Chinese Experience in Accounting Talent Cultivation in the Digital Intelligence Era: Transformation Pathways and Model Innovation

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Abstract

The deep integration of digital intelligence technologies is driving fundamental changes in the accounting profession, posing serious challenges to traditional accounting talent cultivation models. This paper aims to systematically elucidate China's experience in accounting talent cultivation in addressing this global issue, revealing the inherent logic of its transformation pathways and model innovations. Employing a combination of policy text analysis and case induction, the study systematically examines the synergistic evolution mechanism among top-level national design, institutional teaching reforms, and industry-education integration at the societal level. The research indicates that China has achieved an ecological transformation of accounting talent cultivation by constructing a systematic framework characterized by "policy guidance, institution-led efforts, and industry collaboration." At the national level, forward-looking strategic planning and standard system development establish the direction and quality benchmarks for transformation. At the institutional level, competency-oriented curriculum restructuring and virtual-real integrated teaching innovations facilitate systematic reshaping of the cultivation process. At the societal level, deepening industry-education integration and regional collaboration effectively consolidate high-quality resources. This multi-level, collaboratively advanced "Chinese experience" offers important references for the global transformation of accounting education and lays a solid talent foundation for Chinese-style modernization.

Keywords

Digital Intelligence; Accounting Talent; Chinese Experience

1. Introduction

The rapid development and widespread application of digital technologies have profoundly reshaped the global economic and social landscape. The new generation of information technologies, represented by "Big Data, Artificial Intelligence, Mobile

Internet, Cloud Computing, Internet of Things, and Blockchain," has not only given rise to new industries, business models, and paradigms such as the platform economy and sharing economy but has also fundamentally altered the logic of business operations, driving value creation toward networked and ecosystem-oriented directions. "As the economy develops, accounting becomes more important." In the context of the new era, the role of accounting is endowed with richer connotations. Accounting professionals must not only adapt to the new demands of high-quality economic development, major risk prevention and control, and the modernization of national governance systems and capabilities but also confront the new challenges posed by technological innovation to accounting theories, methods, tools, and practices. However, there is currently a severe structural contradiction in the supply and demand of accounting professionals. Primary and repetitive accounting tasks will gradually be replaced by artificial intelligence, while the supply of high-end accounting talent falls significantly short of the demands of high-quality economic development. The "Artificial Intelligence Accounting Competency Matrix," released in 2025, indicates that advanced data analysis, critical thinking, and adaptability have been unanimously recognized as foundational pillars in the accounting and financial reporting field. Therefore, promoting a strategic and systematic transformation of accounting talent cultivation models is not only an inevitable requirement for educational upgrading but also a critical issue concerning the efficacy of national economic governance and the competitiveness of modern industrial systems.

Against this grand backdrop, the transformation process of accounting talent cultivation in China demonstrates unique institutional advantages and practical pathways. In recent years, the Central Committee of the Communist Party of China and the State Council have attached great importance to the development of accounting talent, successively issuing guiding documents such as the "14th Five-Year Plan for Accounting Reform and Development" and the "Accounting Informatization Development Plan (2021–2025)," providing clear policy guidance for the digital intelligence transformation of accounting. Academic research further confirms the urgency of this transformation. In recent years, papers on digital intelligence accounting in core journals have grown exponentially, with research focus gradually shifting from early-stage technology applications to talent cultivation model innovation and educational ecosystem construction. The 2024 Annual Conference of the Accounting Society of China featured a special seminar revealing that over 60% of universities have initiated digital intelligence transformation projects for their accounting programs, though they still face severe challenges in areas such as curriculum restructuring and faculty capability enhancement. China’s practice demonstrates that the digital transformation of accounting education is essentially a profound revolution involving educational philosophy, knowledge systems, competency standards, and cultivation models,

aimed at constructing a new ecosystem for accounting talent cultivation that can actively adapt to and lead future changes in the business world.

This paper employs a combination of policy text analysis and case induction to systematically examine the synergistic evolution mechanism among top-level national design, institutional teaching reforms, and industry-education integration at the societal level, elucidating the "Chinese experience" in accounting talent cultivation in the digital intelligence era. It aims to provide a "Chinese solution" with both theoretical inspiration and practical reference for the global accounting education community currently in the exploratory stage, while also offering guidance for improving China's accounting talent cultivation system and supporting high-quality economic development.

2. Policy Guidance: Top-Level Design for the Digital Intelligence Transformation of Accounting Talent

China's primary experience in cultivating digital intelligence accounting talent lies in establishing a top-level design framework characterized by national leadership, systematic completeness, and dynamic adjustment. Through systematic analysis of core policy documents such as the "14th Five-Year Plan for Accounting Reform and Development," the "Accounting Informatization Development Plan (2021–2025)," and the "Guiding Opinions on Accelerating the Construction of a World-Class Financial Management System for Central Enterprises," it is evident that this framework clarifies direction through strategic planning and ensures quality through standard development, providing a clear action roadmap and solid institutional guarantees for reform practices nationwide.

2.1. Strategic Planning and Forward-Looking Layout: Constructing a Multi-Level Policy Guidance System

The core characteristic of the Chinese-style digital intelligence transformation of accounting talent lies in its systematic and forward-looking nature. This is not a passive response to technological shocks but an active strategy based on profound insight into the stage of economic development, industrial upgrading pathways, and technological evolution trends. At the macro-strategic level, policy documents at the national level clearly define the fundamental shift in accounting talent cultivation from "accountant" to "value creator" and "strategic partner." Guiding documents such as the State-owned Assets Supervision and Administration Commission's "Guiding Opinions on Accelerating the Construction of a World-Class Financial Management System for Central Enterprises" and the Ministry of Finance's "14th Five-Year Plan for Accounting Reform and Development" collectively shape the top-level vision for digital intelligence accounting talent. These policies go beyond the narrow perspective of viewing technology as a tool overlay, reflecting the transformation of accounting work from back-end transaction processing to front-end business insight and decision support, and from static financial reporting

to dynamic value stream management. This strategic positioning sets the tone for subsequent educational reforms and talent cultivation practices.

At the meso-level pathway, in-depth analysis of policy texts such as the "Accounting Informatization Development Plan (2021–2025)" reveals a three-pronged implementation framework of "goals—pathways—support." In goal setting, both qualitative requirements and quantitative targets are considered, providing directional guidance such as expanding accounting functions while also defining measurable phased tasks. In pathway design, key reform areas such as curriculum restructuring, faculty capability enhancement, practical teaching base construction, and deepening industry-education integration are systematically delineated. In terms of support guarantees, institutional arrangements for organizational support, funding investment, and monitoring and evaluation are highlighted. This refined pathway design provides institutional guarantees for the transformation of macro strategies into actionable and assessable concrete actions.

At the micro-implementation level, relevant policy texts reflect the encouragement of differentiated exploration and characteristic development within the top-level design. This design is not a "one-size-fits-all" approach but focuses on stimulating the initiative of local governments, higher education institutions, and industry organizations. By establishing accounting digital transformation demonstration zones and supporting characteristic accounting talent cultivation bases, ample space is left for grassroots innovation. This policy paradigm of "combining top-level coordination with grassroots exploration" ensures consistent basic direction for reform while respecting the development foundations of different regions and institutions, resulting in a vibrant landscape with diverse approaches.

2.2. Standard Development and Quality Guidance: Building Quality Benchmarks and a Common Language for Talent Cultivation

While strategic planning addresses the question of "where to go," standard development addresses "how to ensure quality" and "what norms to follow." China has established a scientific, applicable, and forward-looking standard system that provides indispensable quality benchmarks and a common language for digital intelligence accounting talent cultivation.

Competency framework standards provide a clear "capability profile" for talent cultivation. The digital intelligence accounting talent competency framework, guided by the Ministry of Finance and relevant institutions, deconstructs the competencies accounting professionals should possess into multiple dimensions such as professional ethics, professional knowledge, technology application, business integration, and strategic thinking, with specific descriptions of performance characteristics at different competency levels. This "capability profile" enables higher education institutions to systematically design curricula accordingly and provides enterprises with a scientific basis for selecting and

employing personnel.

Technical interface and data standards serve as a "bridging link" between educational content and industrial practice. Various accounting data standards promoted by the Ministry of Finance may appear as technical specifications but have profound implications for talent cultivation. These standards enable seamless integration and data sharing within corporate financial systems. Accounting education incorporates these standards into teaching, allowing students to become familiar with data norms and processing procedures in future work, avoiding disconnection between education and practice and ensuring the relevance and effectiveness of talent cultivation.

Evaluation and certification standards constitute a "closed-loop system" for quality assurance. By establishing and refining talent evaluation standards and professional certification systems aligned with the digital intelligence competency framework, a quality closed-loop from "cultivation" to "evaluation" to "feedback and improvement" is formed. This system not only provides objective measurement of talent cultivation outcomes but also, through feedback from evaluation results, prompts institutions to continuously optimize their cultivation programs, thereby ensuring the sustained quality improvement of digital intelligence accounting talent cultivation.

3. Institutional Practice: Innovative Models for Cultivating Digital Intelligence Accounting Talent

As the main front for accounting talent cultivation, higher education institutions have accumulated rich experience in cultivating digital intelligence accounting talent through systematic educational reforms and innovative practices. This study selects several representative universities that have made notable progress in accounting digital intelligence reform as cases. Through inductive analysis of these institutional practices, the following distinctive innovative models have been distilled.

3.1. Competency-Oriented Curriculum Restructuring

Curriculum restructuring is the core link in the transformation of accounting talent cultivation. Through systematic curriculum reform, various universities have achieved a shift from knowledge transmission to competency cultivation.

The strengthening of foundational competencies is reflected in the deep integration of general education with professional foundations. While maintaining the advantages of traditional accounting core courses, various universities have significantly enhanced teaching content in general education areas such as data science and information technology. By offering courses like "Fundamentals of Big Data Technology" and "Python Programming," they aim to cultivate students' data thinking and technological literacy, laying a solid foundation for subsequent

professional studies. This "broad foundation" cultivation concept aims to enhance students' adaptability and continuous learning capacity in a rapidly evolving technological environment.

The digital transformation of core course content achieves the organic integration of traditional accounting courses with modern information technology. Various universities have comprehensively upgraded core courses such as Financial Accounting, Management Accounting, and Auditing, embedding digital intelligence elements such as big data analytics, artificial intelligence applications, and blockchain technology into the teaching content. For instance, content on intelligent voucher recognition and automated accounting processing has been added to the Financial Accounting course; skills training in data mining and predictive analysis has been strengthened in Management Accounting; and new technological methods like continuous auditing and data visualization have been introduced into the Auditing course.

The systematic construction of interdisciplinary course systems breaks through traditional disciplinary boundaries, promoting the deep integration of multidisciplinary knowledge. Based on the practices of case institutions, traditional accounting education tended to focus on the development of a single accounting discipline, whereas under the goal of cultivating diverse, compound talent, universities should actively explore diversified cultivation models that meet actual societal needs. By offering interdisciplinary course modules such as "Intelligent Accounting," "Data Analysis and Decision-Making," and "Digital Risk Management," various universities have gradually built a complete digital intelligence accounting curriculum system, effectively cultivating students' interdisciplinary knowledge structures and comprehensive application abilities.

3.2. Innovation in Teaching Models Integrating Virtual and Real Elements

Innovation in teaching models is key to improving the quality of digital intelligence accounting talent cultivation. Through the reform of teaching methods that combine virtual and real elements, various universities have achieved significant improvement in teaching effectiveness.

The comprehensive construction of intelligent teaching environments provides strong support for practical teaching. Universities are actively building modern teaching facilities such as intelligent financial laboratories and virtual simulation training platforms, providing students with immersive learning experiences by simulating real enterprise environments and business processes. These teaching platforms not only replicate the authentic scenarios of corporate accounting work but also incorporate the latest digital intelligence technology tools, enabling students to become familiar with various situations they may encounter in future work during their studies.

The innovative application of diverse teaching methods effectively stimulates students' learning initiative and creativity. Universities widely adopt student-centered teaching approaches such as project-based learning, case studies, and flipped classrooms. Driven by real-world projects and problem-oriented learning, they focus on cultivating students' practical abilities and innovative thinking. In the teaching process, the role of teachers gradually shifts from knowledge transmitters to learning facilitators, placing greater emphasis on inspiring students' thinking and developing their problem-solving skills. The use of the internet also enhances classroom interactivity and engagement, making accounting theory instruction less confined to abstract texts and creating a more vibrant classroom atmosphere through innovative teaching methods.

The scientific implementation of whole-process learning assessment enables accurate evaluation of student abilities. Various universities utilize learning analytics technologies to establish a comprehensive evaluation system covering all stages, including pre-class preparation, class participation, project practice, and final examinations. Through diverse evaluation methods and immediate feedback mechanisms, this system not only objectively reflects student learning outcomes but also provides a scientific basis for teaching improvement.

4. Industry-Education Integration and Regional Collaboration: Building a New Ecosystem for Collaborative Cultivation

Industry-education integration and regional collaboration are important guarantees for the cultivation of digital intelligence accounting talent. By establishing multi-stakeholder collaborative mechanisms, these approaches effectively integrate social resources and enhance the relevance and adaptability of talent cultivation.

4.1. Mechanism Innovation in Industry-Education Integration

Industry-education integration has moved from superficial cooperation to deep collaboration. Through the innovation of cooperative mechanisms, the organic connection between the education chain, talent chain, industrial chain, and innovation chain has been achieved.

The deep construction of school-enterprise collaborative cultivation mechanisms is reflected in close cooperation throughout the entire talent cultivation process. By jointly establishing programs, co-developing standards, co-forming teams, and co-building bases, universities and enterprises have formed a tightly integrated cooperative mechanism characterized by joint cultivation, shared processes, shared outcomes, and shared responsibilities. Enterprises deeply participate in the formulation of cultivation plans, curriculum development, textbook compilation, and practical teaching, integrating the latest demands of industrial development and the newest achievements of technological innovation into the talent cultivation process in a timely manner.

The innovative construction of practical teaching platforms provides students with authentic professional environments and work experiences. Through school-enterprise co-constructed internship bases and industry colleges, real enterprise projects, advanced technologies, and management norms are introduced into the campus, creating an integrated teaching environment combining theory and practice. On these platforms, students not only enhance their professional skills but also develop professional qualities and teamwork abilities, facilitating a smooth transition from school to the workplace.

The effective establishment of two-way exchange mechanisms promotes faculty team development and technological innovation cooperation. By establishing systems for faculty enterprise practice and enterprise expert part-time teaching, a virtuous cycle of two-way flow between school and enterprise personnel is formed. Concurrently, leveraging cooperative platforms for technological research and project collaboration enhances faculty practical capabilities while driving enterprise technological innovation, achieving mutual benefit and win-win outcomes.

4.2. Resource Sharing through Regional Collaboration

Regional collaboration effectively elevates the overall level of accounting talent cultivation through resource integration and complementary advantages, promoting educational equity and coordinated regional development.

The systematic construction of resource-sharing platforms achieves the effective dissemination of high-quality educational resources. By establishing platforms such as regional accounting education alliances and professional development collaboration organizations, high-quality resources from universities and enterprises within the region are integrated, enabling the co-construction and sharing of course resource libraries, practical teaching bases, and faculty teams. A typical example is the "Yangtze River Delta Accounting Education Collaboration Alliance" established by several finance and economics universities in the region. By sharing an intelligent accounting course resource library, co-constructing virtual simulation experiment platforms, and implementing cross-institutional credit recognition, it effectively integrates and disseminates high-quality educational resources within the region, promoting experience exchange and collaborative development among universities.

The innovation of collaborative development mechanisms promotes the overall enhancement of accounting talent cultivation levels in the region. Case induction shows that mechanisms such as joint standard setting, faculty mutual appointment, credit recognition, and student exchange facilitate deep cooperation and common development among universities in the region. The "Accounting Digital Intelligence Course Co-construction Project" jointly launched by five finance and economics universities in Southwest China exemplifies the practical value of this mechanism. It effectively enhances the overall level of regional accounting talent cultivation,

provides platforms for students to showcase their talents through regional academic competitions and professional skills contests, and promotes healthy competition and experience sharing among institutions.

The enhancement of capacity to serve regional development strengthens the alignment between accounting talent cultivation and regional economic development. By closely combining regional economic development characteristics and industrial transformation and upgrading needs, universities adjust and optimize talent cultivation directions, providing strong talent support for local economic development. By establishing mechanisms for linking talent cultivation with industrial demand, they gain timely insights into regional industrial development dynamics, continuously optimize cultivation plans, and ensure the relevance and adaptability of talent cultivation.

5. Conclusion and Outlook

The "Chinese experience" in accounting talent cultivation in the digital intelligence era demonstrates a feasible pathway for achieving a strategic adjustment of talent supply structure through systematic reform and ecological cultivation, guided by top-level strategic design. Through systematic analysis of policy texts and case induction of institutional and industrial practices, this paper reveals the deep mechanisms of synergistic evolution among top-level national design, institutional teaching reforms, and industry-education integration, confirming the effectiveness of multi-level collaborative advancement.

However, the transformation of accounting talent cultivation still faces numerous challenges. The continuous and rapid iteration of technology demands greater agility and foresight from cultivation systems, as the pace of updating educational content and methods often lags behind technological development. Deep industry-education integration still needs to overcome institutional barriers, and the long-term mechanisms for school-enterprise cooperation require further improvement. Meanwhile, while expanding the scale of talent cultivation, how to balance individualized cultivation with high-quality development remains an important topic requiring ongoing exploration.

Looking ahead, the cultivation of digital intelligence accounting talent in China needs to further deepen in the following areas: First, construct a more flexible curriculum system, enhancing the adaptability and foresight of talent cultivation through modular design and dynamic adjustment mechanisms. Second, advance the construction of smart education platforms, utilizing artificial intelligence, big data, and other technological means to achieve personalized instruction under large-scale cultivation. Third, improve the institutional environment for industry-education integration, establishing more stable and long-term school-enterprise cooperation mechanisms through policy innovation and institutional design.

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