

Research on “four integration and four linkage” intelligent financial talent training mode

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Abstract: In order to cope with the new demand of digital economy for accounting talents, this paper proposes to build an intelligent financial talent training mode of “four integration and four linkage”. Through the integration of traditional financial knowledge and modern information technology, this model strengthens theoretical teaching and practical operation, broadens the international vision and cultivates innovative ability. At the same time, it innovates the cooperation mechanism between schools and enterprises, implements the diversified operation of industrial colleges, establishes training bases, and realizes the integration of industry and education. Through the mode of “guiding schools into enterprises” and “guiding enterprises into schools”, we have jointly built various training bases, introduced real projects of enterprises, and improved students’ practical ability. In addition, a high-level “dual-teacher and dual-ability” teaching team should be built to promote the two-way flow of talents between schools and enterprises, and improve teachers’ practical ability and scientific research level. This series of measures aims to cultivate accounting talents that meet the needs of the intelligent era, and promote the deep integration of education chain, talent chain, industrial chain and innovation chain.

Key words: Four integration; Four linkage; Intelligent financial talents

I. Introduction

At present, the rapidly developing digital economy has become a new engine driving China’s economic growth. The rapid development of digital economy has triggered the upgrading and transformation of labor force. Accountants who can skillfully master information technology and use advanced technology to carry out intelligent work will be more able to meet the needs of enterprises for accounting talents. The cultivation of intelligent financial talents has become a trend. At present, the training of intelligent financial talents in the education circles at home and abroad is still in the exploratory stage.

After the 19th National Congress of the Communist Party of China put forward the requirements of “deepening the integration of industry and education, school-enterprise cooperation”, The General Office of the State Council issued the “Several Opinions on deepening the Integration of industry and education” (State Affairs and Development [2017] No. 95) (hereinafter referred to as the “Opinions”) on December 20, 2017. According to the Opinions, in order to solve the “two skins” problem of talent training supply side and industrial demand side, it is necessary to deepen the integration of industry and education. The report to the 20th National Congress of the Communist Party of China (CPC) pointed out that “we should strengthen the deep integration of industry-university-research led by enterprises, strengthen goal-oriented, and raise the level of transformation and industrialization of scientific and technological achievements.” Therefore, strengthening school-enterprise cooperation and promoting the integration of industry and education will provide new ideas and ways for the training of intelligent financial talents.

II. Research basis

At present, the application of intelligent reform in the field of finance and accounting shows a trend of high-frequency innovation, and scholars at home and abroad have made a lot of exploration on the training of intelligent financial talents. Xu et al. (2021) expounded the training path of accounting talents from three aspects: strengthening curriculum teaching and teacher team building, and cultivating compound high-quality talents with “equal emphasis on nine abilities”. Jiang Yufeng et al. (2022) proposed the reform of intelligent accounting talent training from two aspects of college accounting education and on-the-job accounting education. Zhang Min (2023), based on the ability theory of accounting personnel, built a three-in-one ability framework of “theory + technology + innovation and creativity”.

In addition, at the level of innovation and exploration of college training mode, Nanjing Audit University has built an intelligent upgrading framework of accounting specialty of “smart teachers”, “smart courses” and “smart integration”; Shanghai University of Finance and Economics School of Accounting construction intelligent teaching reform plan; Zhejiang University has established an intelligent financial talent training system that integrates industry and learning.

Based on the existing research, it is found that most of the research on the training of intelligent financial talents focuses on the analysis of the ability and quality of accounting personnel in the digital era, and puts forward the reform plan of accounting education. However, the research on the training of intelligent financial talents by systematic mode and operational path still needs to be explored.

III. The construction of “four integration and four linkage” intelligent financial talent training mode

1. Reshaping the education mode

In order to actively respond to the new situation and new requirements of the digital era, promote the deep integration of intelligent technology and education and teaching, shape the new ecology of “intelligent +” professional construction, combined with the development prospects of finance and economics and the construction of other related disciplines, jointly build the intelligent accounting industry college

with leading enterprises, and innovate the “four integration and four linkage” intelligent financial talent training mode. This model is rooted in solid traditional financial knowledge, deeply integrates modern information technology, and takes data as the engine to drive the intelligent transformation of financial decision-making.

The “four integration” emphasizes the comprehensiveness and frontier of knowledge. By integrating traditional financial knowledge with modern information technology, students can not only master the core financial theory, but also skillfully use cutting-edge technologies such as big data, cloud computing and artificial intelligence to solve practical problems. At the same time, theoretical teaching and practical operation are integrated, so that students can “learn by doing” and “do while learning”, and constantly improve their practical operation ability. Integrate domestic standards and international vision to cultivate talents with international competitiveness. The integration of professional quality and innovation ability lays a solid foundation for students’ future career.

“Four linkage” is to build an all-round, multi-level and three-dimensional training system. The linkage of disciplines breaks the barriers of disciplines and promotes the cross-integration of knowledge. School-enterprise linkage realizes the seamless connection between schools and enterprises, and provides students with real practice opportunities. The industry-university-research linkage accelerates the transformation and application of scientific research achievements and improves the innovation of teaching. The linkage between home and abroad broadens students’ international vision and builds a platform for their international exchanges and cooperation.

2. The establishment of professional ability framework of intelligent financial talents

In terms of professional construction, it adheres to the dual principles of foresight and practicality, and is committed to building an intelligent accounting education system that meets the needs of the digital era. Focusing on the concept of “intelligence +”, it deeply integrates modern information technology and traditional accounting disciplines, and constantly explores new models and new paths of accounting education. The professional construction closely follows the trend of industrial development, takes supporting and promoting industrial development as the starting point of action, according to the regional industrial planning and layout, relies on its own advantages, integrates all kinds of resources of the cooperative enterprises of the industrial college, and constructs the accounting major and audit major

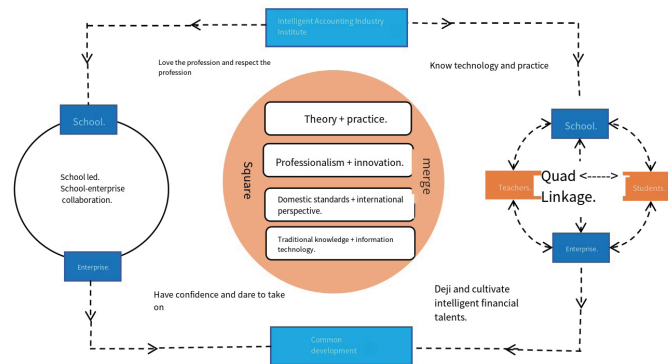


FIG. 1 “Four integration and four linkage” intelligent financial personnel training mode

Industry and financial management majors realize the combination of production chain and professional group through intelligent accounting industry College.

In terms of professional curriculum setting, the “double closed-loop” curriculum system of theory and practice is carefully constructed, covering financial accounting, management accounting, auditing, taxation, big data, cloud computing, artificial intelligence and other cutting-edge technologies. Through school-enterprise cooperation, the latest industry standards and practice cases are introduced to ensure that the teaching content is closely connected with the needs of the industry, so that students can not only master a solid accounting foundation, but also skillfully use modern information technology to solve complex financial problems.

3. Innovate school-enterprise cooperation mechanism

We will innovate cooperation mechanisms between universities and enterprises, and implement diversified schools run by industrial colleges. Implementing a school-running model that combines school-sponsored activities with enterprise-sponsored ones; As the sponsor, the school accurately aligns with the national development strategy and the needs of the industry, scientifically sets the target of talent training, and follows it

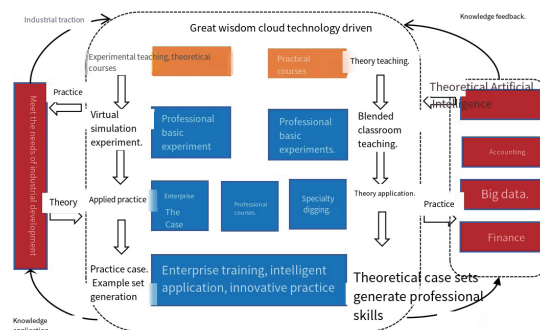


FIG. 2 “Double closed loop” curriculum system of theory and practice

Education rules strengthen teaching management, relying on the profound academic background of colleges and universities, and carry out solid teaching of students' comprehensive quality and basic theoretical knowledge. Enterprises are deeply involved as co-hosts, making use of their rich practical experience and industrial resources to tailor professional and technical curriculum system, establish modern teaching and training bases, provide students with internship positions and cutting-edge practice projects in real working environment, and ensure that students' skills are seamlessly connected with market demand. At the same time, the university and the enterprise jointly promote the "strong teacher project", through two-way communication, joint training and other forms, to strengthen the professional quality and professional ability of full-time and part-time teachers, especially in the construction of teachers' ethics, modular teaching design, curriculum standard development and information technology application and other aspects to achieve significant improvement. In addition, constantly optimize the introduction and management mechanism of industrial part-time teachers, promote the exchange of professionals between the school and the enterprise, and form a regular and long-term cooperation mechanism, so that the industrial college truly becomes a comprehensive platform integrating talent training, technology research and development, social services and other functions, and realize the effective connection and deep integration of education chain, talent chain, industrial chain and innovation chain.

4. Adhere to the integration of industry and education, and establish training bases

In order to deepen the integration of industry and education, an innovative school-enterprise cooperation mechanism has been established to promote diversified educational modes of industrial colleges. Schools and enterprises formed close strategic partnership, schools as the organizer, accurately grasp the latest national development strategy and industry demand, the talents training goal of scientific planning, and relying on its profound academic accumulation, improve students' comprehensive qualities and basic theoretical level. While enterprises as co-organizer, deep into the education process, use actually war experience and abundant resources, custom fit market demand for professional curriculum system, and construction of modern training base, close to the practical work of internships for students and frontier practice project, to ensure the education content and the height of the industry requirements.

At the same time, the two sides jointly promote the "teacher enhancement plan", through regular exchanges, joint training and other means, comprehensively improve the professional quality and professional ability of teachers, especially in the cultivation of teachers' ethics, modular curriculum design, curriculum standard formulation and information technology application and other aspects to achieve significant progress. In addition, the two sides continue to optimize part-time teachers introduction and management process, promote the two-way flow, form a stable and long-term cooperation mechanism, make industry college education, research and development, service in a body's comprehensive high ground, effective connection education chain, chain and industrial chain of talents, innovation chain, promoting the development of four depth fusion and collaborative.

5. To build a high-level "dual-teacher and dual-ability" teaching team

In order to improve teaching quality and promote professional construction, relying on the College of Characteristic Industry, we are committed to building a high-level "dual-teacher and dual-ability" teaching team. The construction of the team follows the principle of "dual ability of school and enterprise, combination of specialty and part-time", with "four good teachers" as the benchmark, and strives for a reasonable team structure and complementary specialties.

In terms of team building strategy, on the one hand, the college actively implements the "complementary" school-enterprise joint mode to encourage the two-way flow and collaborative development between enterprise technical experts and school teachers. Through industry-university-research cooperation projects, teachers are embedded in the actual operation of enterprises, and industry experts in digital intelligence are invited to provide professional training for teachers, so as to enhance teachers' practical skills and digital intelligence literacy, and ensure that the teaching content is closely connected with the forefront of the industry.

On the other hand, the college has stepped up efforts to introduce industry professors, who not only undertake professional courses and practical training guidance, but also participate in academic lectures and teaching and research activities, injecting enterprise perspective and technology frontier into teaching. The participation of industry professors has effectively promoted the close combination of teaching content and the development of enterprise technical skills, and promoted the in-depth cooperation of government, industry, university and research and the transformation of project achievements.

In addition, the college also pays attention to optimizing the introduction and management mechanism of part-time teachers, promoting the exchange of professionals between the university and the enterprise, and forming a long-term and stable cooperation mechanism. This measure not only enriches the composition of the teaching team, but also provides students with more diversified learning experience and career guidance.

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