

Challenges and System Development in Cultivating Top-tier Talent in Digital Accounting at Finance and Economics Institutions

Fan He, Liya Lai*, Mengyao Xiao, and Baiyu Cao

School of Accounting, Chongqing Technology and Business University, 400067, Chongqing, China

* Corresponding Author: lailiya@ctbu.edu.cn

Abstract: Faced with the wave of digital technology and the digital economy, traditional finance and economics institutions are encountering significant challenges in training accounting professionals, compelling them to reexamine the issue of cultivating top-tier talent in digital accounting. Focusing on Chinese finance and economics institutions, this paper analyzes the challenges they face in cultivating top-tier talent in digital accounting—including goal setting, training programs, curriculum design, teaching resources, and evaluation mechanisms—and proposes a series of recommendations for system development. These recommendations are expected to provide practical guidance for finance and economics institutions seeking to optimize their models for cultivating top-tier talent in digital accounting.

Keywords: Top Talent in Digital Accounting, Finance and Economics Institutions, Challenges in Talent Development, System Development.

1. Introduction

Currently, digital transformation has become the core engine driving high-quality economic development in China. The industrial transformation spurred by the digital economy has placed higher demands on the knowledge structure, practical skills, and overall competence of accounting professionals. To meet the needs of digital economic development and industrial upgrading, establishing a training system for cultivating top-tier talent in digital accounting has become a matter of urgency. Finance and economics institutions serve as the primary venues for cultivating top-tier accounting talent; however, the traditional talent development systems in these institutions currently lag behind. In light of this, this paper explores the challenges and solutions for cultivating top-tier talent in digital accounting at finance and economics institutions from a digital perspective, which will help enrich the literature on digital accounting talent development and promote the high-quality development of higher accounting education in China.

2. Literature Review

2.1. Top-tier Talent in Digital Accounting

top-tier talent in digital accounting can be viewed as a combination of the concepts of “digital talent” and “top-tier talent in accounting.” When discussing the development of a training system for top-tier talent in digital accounting, it is crucial to clearly define the concept of “digital talent.” According to Chen (2024), digital professionals must possess both specialized ICT skills and comprehensive cross-disciplinary capabilities. Their competency model comprises two key dimensions. The first dimension is digital literacy, which requires practitioners to possess the ability to deeply mine information, integrate systems, and engage in critical thinking. This literacy permeates the entire process from information collection to application, manifesting specifically as the ability to accurately filter data, thoroughly analyze

information, draw effective conclusions, and identify potential risks. Second is the ICT skillset, which encompasses not only general digital skills—such as operating basic office software—but also advanced capabilities like strategic planning, forward-thinking, and innovative breakthroughs, enabling the deep integration of technology with business operations in their respective fields. In summary, digital talent refers to well-rounded professionals who integrate digital strategic planning, forward-thinking, practical execution, and innovative breakthroughs. A clear articulation of this concept allows us to more accurately identify issues and propose strategies when researching pathways for cultivating top-tier talent in digital accounting.

Furthermore, the concept of “top-tier accounting talent” in Ministry of Finance policy documents often corresponds to the categories of “high-end accountants” and “leading accounting professionals.” According to the “Medium- and Long-Term Talent Development Plan for the Accounting Industry (2010–2020),” the Ministry of Finance defines these professionals as elite accounting and finance talents who adhere to professional ethics, possess interdisciplinary knowledge in finance, law, and information technology, are capable of resolving complex practical issues by integrating corporate strategy with macroeconomic policies, and possess both research and innovation capabilities as well as industry leadership. The “Accounting Industry Talent Development Plan (2021–2025)” further supplements these requirements with digital competencies, which have become the core policy basis for finance and economics institutions to cultivate top-tier talent in digital accounting. According to the “Chongqing Municipal Implementation Plan for the Selection and Training of High-End Accounting Talent,” such talent refers to versatile accounting backbone professionals who possess professional ethics, are proficient in end-to-end management practices, possess strategic judgment and the ability to handle complex operational issues, and master big data and financial intelligence technologies. They are capable of driving innovation in the integration of business and finance based on

the development needs of the Sichuan-Chongqing region and can play a demonstrative and leading role in the industry; they constitute the core reserve force for the transformation of accounting practices in the local real economy, state-owned enterprises, and higher education institutions. Wang and Zeng (2013) were the first to systematically summarize the definition of top-tier accounting talent used by China's finance and economics institutions, noting that, unlike ordinary undergraduate accounting students, top-tier talent must possess a combination of in-depth professional knowledge, potential for scientific research and innovation, and a strategic management perspective. In their article "The Evolutionary Logic and Future Prospects of China's Policies for Cultivating top-tier Innovative Talent," Dai and Yang (2024) compared the training programs for top-tier classes at institutions such as the Central University of Finance and Economics, Southwest University of Finance and Economics, and Zhejiang University of Finance and Economics. They summarized a unified understanding among finance and economics institutions regarding top-tier accounting talent, defining such individuals as a pool of interdisciplinary professionals at the intersection of accounting, digital technology, and strategic management.

Based on the above literature, this study defines top-tier talent in digital accounting as individuals who possess a solid foundation in traditional accounting while demonstrating advanced proficiency in digital technologies. What distinguishes them from ordinary digital accounting practitioners is their advanced capabilities in data-driven decision-making, accounting innovation and optimization, and the development of digital and intelligent financial systems. They are capable of leading the transformation and upgrading of financial and accounting roles and adapting to the development needs of enterprises' new-quality productive forces. They represent a high-level talent pool in the financial and accounting field that combines professional depth, digital literacy, and the ability to lead innovative strategies. Therefore, top-tier talent in digital accounting is, in essence, a type of multidisciplinary talent cultivated to meet the needs of the digital economy, capable of deeply integrating digital and traditional accounting competencies.

2.2. Building a Training System for Top-tier Talent in Digital Accounting

Existing research has largely focused on the independent development of digital or accounting talent, with few studies directly addressing the training system for top-tier talent in digital accounting. By synthesizing existing literature, this section focuses primarily on the following dimensions: program objectives, training plans, curriculum systems, practical instruction, faculty development, and assessment and evaluation.

Regarding digital talent development, Liu (2022) states that training objectives should be grounded in the digital era, guided by market demand, and focused on cultivating professional skills to provide digital talent for various industries. Tan (2025) proposes tiered, differentiated training objectives: for all employees, the goal is to build basic digital literacy and general skills to support overall digital transformation; for specialized digital professionals, the emphasis is on strengthening practical competencies and project experience; for digital application professionals, the focus is on adapting to business scenarios and implementing digital solutions; for digital management professionals, the

priority is developing digital management and coordination capabilities; and for digital leadership professionals, the goal is advancing cutting-edge technologies and industry standards. Moreover, regarding top-tier accounting talent, Liu and Liu (2021) advocate for clearly defined differentiated training objectives in their study on cultivating innovative top-tier accounting talent. Sun et al. (2019) propose criteria for cultivating top-tier accounting talent with value creation as the primary objective.

In terms of training programs, Hou (2025) developed a tiered training model to address the challenges of digital transformation in the coal industry, centering on two instructional platforms. The first is a micro-scenario, hands-on, on-site learning model that delivers immersive practical instruction based on real digital operation scenarios; the second is a digital training platform combining online virtual simulations with offline hands-on exercises. Teaching content is customized by tier-for management, technical, and operational roles and paired with assessment and incentive mechanisms to form a comprehensive talent development plan aligned with industry needs. With specific regard to top-tier talent in digital accounting, Sun et al. (2019) developed a training program centered on value creation and collaborative innovation, which consists of a progressive curriculum covering specialized accounting, digital skills, and strategic finance. They implemented a complementary "dual-mentor system" inside and outside the classroom, while leveraging university-industry and university-local government collaboration mechanisms to build practical platforms. Real-world projects were integrated into teaching, and research-based training pathways were established to refine students' skills, forming an integrated framework encompassing coursework, practice, and research.

In terms of curriculum design, Liu (2022), focusing on secondary vocational accounting programs, developed a tiered digital curriculum optimization plan to address the disconnect between coursework and industry digital needs. She restructured the curriculum by adding digital elective tracks, such as intelligent finance and taxation, to foundational courses, reducing traditional practical training hours while expanding digital hands-on content. In addition, she optimized class hour allocation to reduce purely theoretical instruction, innovated classroom teaching formats, and promoted school-enterprise collaboration to co-develop curriculum content. Liu and Liu (2021) pointed out that curriculum design for top-tier talent should not be based solely on institutional preferences but should incorporate input from various societal stakeholders. Schools can collect feedback from graduates and combine it with recommendations from industry and employers to co-develop the curriculum, while also breaking down disciplinary boundaries to foster interdisciplinary collaboration.

Regarding practical instruction, Liao (2024) advocates multi-stakeholder collaborative education through deepened university-enterprise digital cooperation. On the one hand, universities and enterprises should be encouraged to mutually appoint part-time faculty to strengthen collaboration in talent development, technological innovation, and commercialization of research outcomes. By incorporating external mentors, the apprenticeship model can be revived, cooperation plans refined, and formalistic collaboration discarded. On the other hand, the breadth and depth of corporate participation in university education should be expanded, including designating office spaces and granting

access rights to partner companies on campus to enhance their engagement and sense of belonging, thereby deepening industry-education integration and improving the effectiveness of dual-subject education. Similarly, in the context of cultivating top-tier talent in digital accounting, Sun et al. (2019) advocate joint university-enterprise training platforms, emphasizing student simulation and hands-on practice through scenario-based teaching to enhance role immersion and motivation. They also leverage real-world cases to promote research commercialization, prioritize multidisciplinary integration, and improve collaborative innovation among industry, academia, and research institutions. Establishing an information-based accounting teaching platform and innovation-entrepreneurship training bases helps cultivate students' entrepreneurial capabilities.

Regarding the faculty dimension, Liao (2024) advocates building a digital faculty through platform development and institutional incentives. On the one hand, she proposes collaborating with multiple parties to build an online professional development platform with diverse delivery methods, balancing general and personalized digital competencies while fostering faculty's digital pedagogical mindset. On the other hand, she advocates working with government and industry partners to refine supporting policies through dedicated funding and professional title incentives, continuously enhancing faculty's practical digital teaching skills. Liu (2022) proposes three approaches to strengthen the digital teaching faculty: first, optimize faculty structure by recruiting technical professionals from industry as part-time practice-oriented instructors; second, conduct joint pre-service practical training to address the theory-practice imbalance; third, organize regular digital technology training and competitions to enhance teaching capabilities through competition-based learning, while establishing a long-term training system. Regarding top-tier talent in digital accounting, Sun et al. (2019) propose training specialized faculty and expanding international cooperative education mechanisms by selecting and dispatching faculty to foreign universities for short-term training, introducing advanced accounting education concepts and teaching methods, and establishing comprehensive faculty recruitment and knowledge-sharing mechanisms to cultivate top-tier talent with an international perspective.

In terms of evaluation mechanisms and talent development, Liao (2024) proposed a digital assessment and evaluation scheme that integrates human and machine elements. First, the government takes the lead in coordinating with enterprises and academic institutions to build a jointly managed and evaluated digital platform, and introduces supporting evaluation systems to enable multi-stakeholder collaboration in conducting personalized, comprehensive assessments. Second, guided by students' core competencies, technology is used to intelligently collect and analyze learning data, with digital tools assisting-rather than replacing-faculty evaluations; this human-machine collaboration model enhances the scientific rigor and efficiency of the evaluation process. Sun et al. (2019) developed an assessment system for top-tier talent centered on value creation and collaborative innovation. The evaluation dimensions cover seven major areas: value creation outcomes, innovation projects, multidisciplinary professional competencies, digital operations, research achievements, practical experience, and professional ethics. The evaluation method integrates reviews from both academic institutions and enterprises, with a focus

on measuring students' ability to integrate business and finance as well as their practical outputs. Xie and Pei (2021) proposed using the Balanced Scorecard to construct a four-dimensional evaluation framework for assessing top-tier talent. These dimensions are learning and growth, internal teaching, university-industry collaboration, and talent output; together, they cover the entire talent development process to facilitate long-term evaluation.

A review of the literature reveals that shortcomings in any of the five dimensions (goal setting, training programs, curriculum design, teaching resources including practical instruction and faculty, and evaluation mechanisms) directly undermine the effectiveness of cultivating top-tier talent in digital accounting. Accordingly, this paper adopts these five as its core analytical dimensions and, building on this framework, systematically examines the practical challenges confronting the current training system.

3. Challenges Facing Finance and Economics Institutions in Cultivating Top-tier Talent in Digital Accounting

As the primary institutions for cultivating accounting professionals, finance and economics institutions bear the important mission of supplying high-quality accounting talent to support economic and social development. However, the current system for cultivating top-tier talent in digital accounting at these institutions faces several challenges, including imprecise training objectives, undifferentiated training programs, insufficient digital integration in curriculum design, a shortage of multidisciplinary faculty, superficial industry-education integration, and limited innovation in evaluation mechanisms. These issues are hindering the cultivation of top-tier digital accounting talent.

3.1. Imprecise Definition of Training Objectives

Training objectives are the starting point of the training system and determine its direction. However, finance and economics institutions have yet to define precisely their training objectives for top-tier talent in digital accounting. On the one hand, many institutions simply add a few digital courses to their existing accounting curricula without truly grasping what "top-tier" entails, thus failing to establish differentiated objectives that foster students' "strengths and potential." On the other hand, unclear objectives lead to a lack of logical coherence among curriculum design, teaching arrangements, and practical components, resulting in notable fragmentation. Although some institutions recognize the importance of digital transformation, their training objectives remain imprecise-neither reflecting their institutional characteristics and resource endowments, nor aligning with the actual needs of regional economic and industrial development.

3.2. Training Programs Lack Distinctive Features

Training programs serve as the core vehicle for translating educational objectives into concrete educational practices. However, some finance and economics institutions have failed to cultivate top-tier talent in digital accounting from a developmental perspective and lack a tiered and categorized training system. First, there is a high degree of similarity in

talent development objectives; the training programs for accounting majors differ very little from those of other business majors in terms of course structure, credit distribution, and practical arrangements, failing to fully leverage their own disciplinary strengths and regional characteristics to form differentiated talent development pathways. Second, while digital technologies evolve rapidly, the revision cycles for training programs are relatively long, causing program content to frequently lag behind actual industry needs.

3.3. Insufficient Digital Integration in Curriculum Design

The scientific rationality of curriculum design directly impacts the achievement of training objectives. The curriculum design for accounting programs at some finance and economics institutions is deficient in terms of digital integration. Specifically, only a limited number of emerging technology courses, such as those covering big data, artificial intelligence, and RPA, have been incorporated into the curriculum, and these courses have not yet been systematically integrated with accounting education. A study based on survey data from 15 higher vocational colleges and 31 enterprises found that the average coverage rate of big data technology courses in accounting programs was only 20%, while the demand for digital skills in corporate positions reached as high as 82%, indicating a severe shortage of digital content in the curriculum (Luo , 2025). Furthermore, some finance and economics institutions lack adequate training facilities for digital courses; their hardware infrastructure is relatively limited and is often geared toward developing skills in single-business accounting and decision-making, failing to meet the requirements for high-quality training of top-tier talent in digital accounting.

3.4. Relatively Weak Digital Practical Instruction

Currently, some finance and economics institutions are relatively weak in digital practical instruction. For example, they continue to follow a teaching model focused primarily on the transmission of theoretical knowledge, lacking systematic training in digital practical application skills. In fact, enterprises need multidisciplinary digital accounting professionals with data analysis capabilities and intelligent decision-making skills; however, students find it difficult to access real corporate financial data and digital business scenarios during their time at school, making it impossible for them to translate what they learn in the classroom into practical operational skills. On the other hand, industry-education integration is a key approach to addressing the challenges of practical instruction, yet it also faces the risk of becoming merely a formality. Research indicates that in China's industry-education integration initiatives, symbolic and superficial cooperation accounts for 55.6%, while in-depth collaborative development constitutes only 16%. School-enterprise cooperation faces the practical dilemma of "industry being lukewarm while education is enthusiastic" and "cooperation that is superficial rather than deep" (Bao Wei et al., 2025).

3.5. Shortage of Multidisciplinary Faculty

The faculty is a key component of teaching resources and the critical force supporting the achievement of training objectives. In reality, some finance and economics institutions

face structural shortages in their digital accounting faculty. Specifically, the size of the multidisciplinary faculty is relatively small, and their expertise is limited. There is a shortage of high-level talent capable of teaching and researching digital accounting, and outstanding faculty members with industry experience are also relatively scarce. A survey of 489 faculty and students in accounting programs at private universities in Guangdong Province revealed that only 7.77% of faculty members are proficient in applying core digital finance and accounting technologies-such as financial robots, big data analysis, and intelligent auditing-while the majority are only capable of basic financial software operations (Liu Yihuan et al., 2026).

3.6. Insufficient Innovation in Evaluation Mechanisms

Evaluation mechanisms are critical links in the talent development chain and play a guiding role in students' learning behaviors. However, some finance and economics institutions still have shortcomings in evaluating top-tier talent in digital accounting. In terms of evaluation methods, traditional closed-book exams remain predominant, focusing on testing students' ability to memorize and reproduce accounting theories and business processing steps, while to some extent neglecting the assessment of data analysis skills, critical thinking, and innovative abilities cultivated in the classroom. In other words, traditional evaluation methods fail to guide students in developing the strategic thinking and comprehensive capabilities required for "business-finance integration," nor can they adequately evaluate faculty teaching outcomes.

4. Recommendations for Cultivating Top-tier Talent in Digital Accounting

4.1. Refining Training Objectives and Clarifying the Core Role of Top-tier Talent in Digital Accounting

With the development of digital technology and the continuous expansion of its applications, finance and accounting professionals must not only master professional knowledge but also possess digital skills, enabling graduates to create new value in an ever-changing business environment. Based on digital empowerment, new talent development objectives should be reshaped to cultivate top-tier, multidisciplinary accounting professionals who can adapt to the demands of the new era and integrate accounting, business, and digital technology competencies. Specifically, this involves ensuring students master solid professional accounting knowledge and business competencies; equipping them with digital technology skills such as big data analysis, intelligent decision-making, and information system applications; and encouraging each institution to define distinctive, differentiated training directions based on its own resource endowments and regional positioning.

4.2. Optimizing Curriculum Design to Build a Distinctive, Tiered Training System

The severe homogenization of training programs and delays in updating them are the primary factors limiting the cultivation of top-tier talent in digital accounting, making it imperative to optimize their design. First, establish a tiered

and categorized training framework. Comprehensive finance and economics institutions can focus on intelligent decision-making and strategic management, while industry-specific institutions should design differentiated course modules based on the digital needs of their respective sectors. Second, establish a dynamic adjustment mechanism. This involves breaking away from fixed three- to five-year revision cycles and establishing a curriculum design update system that combines annual fine-tuning with periodic major overhauls. This approach will enable close tracking of the latest trends in the digital transformation of industries and ensure that cutting-edge technologies-such as RPA and financial large language models-are promptly integrated into the training programs. Furthermore, interdisciplinary practical training modules should be added to organically integrate digital skills training with the development of core competencies in accounting. Through the design of specialized and flexible training programs, we can effectively meet the diverse needs of regional economies and various industries for top-tier talent in digital accounting, thereby resolving structural talent mismatches at their source.

4.3. Restructuring the Curriculum System to Integrate Digital and Intelligent Technologies with Professional Education

The forward-looking nature of professional training objectives determines the advanced nature of the curriculum system. Currently, the curriculum systems at some finance and economics institutions still focus on topics such as accounting fundamentals and accounting record-keeping, while courses on accounting informatization are limited to teaching students how to operate accounting software. Therefore, foundational professional courses should be optimized and adjusted to develop big data accounting courses that build a solid foundation in professional theory while cultivating digital and intelligent technology competencies. Specifically, institutions should: (1) incorporate foundational computer-related courses, such as databases and programming, into the curriculum; (2) optimize digital and intelligent accounting education by introducing courses such as “Big Data and Intelligent Accounting Decision-Making” and “Visualization of Intelligent Accounting Analysis”; and (3) develop specialized courses based on their institutional characteristics and resource strengths. Finance and economics institutions can offer courses in intelligent analysis and financial decision-making that integrate “finance and economics + big data + accounting,” while also developing customized training programs tailored to local economic development characteristics and the specific requirements of employers.

4.4. Strengthening Industry-Education Integration and Promoting "Order-Based" Training for Top-tier Talent

Although finance and economics institutions have established assessment and supervision mechanisms for student internships, the effectiveness of process management and outcome evaluation often falls short in practice. Therefore, deeper collaboration among government, universities, and enterprises is essential to strengthen students' practical activities. University career services departments should conduct field research within enterprises to identify their specific needs for accounting talent amid

digital transformation, while enterprise representatives should visit universities to understand teaching practices, thereby enhancing mutual understanding and trust. On this basis, universities and enterprises should jointly cultivate top-tier talent in digital accounting by tailoring training programs and curriculum design to corporate needs, thus promoting the sound development of "order-based" talent cultivation. Meanwhile, the government should fully leverage its bridging role between enterprises and universities by providing support in policy guidance, resource allocation, and institutional safeguards-forming a tripartite synergy to jointly advance development.

4.5. Building a Multidisciplinary Faculty and Enhancing Teachers' Digital Teaching Capabilities

To address the shortage of multidisciplinary faculty, efforts should be pursued along three dimensions: recruitment, training, and incentives. First, optimize the faculty structure by diversifying talent recruitment. This involves intensifying efforts to recruit high-level digital accounting professionals from both domestic and international markets with interdisciplinary backgrounds and industry experience, while also breaking down disciplinary barriers to implement interdisciplinary teaching and form integrated teams comprising faculty from accounting, computer science, and data science. Second, upgrade faculty competence through systematic training in digital and intelligent teaching, organizing young faculty to participate in information skills competitions and digital teaching workshops, and fostering the digital and intelligent transformation of professional course instructors. Third, encourage faculty to gain practical experience by engaging in on-the-job training at enterprises and participating in corporate digital transformation projects. Meanwhile, support faculty in conducting research on digital accounting teaching reform, establish a dedicated teaching reform fund, and elevate the quality and standard of reform projects.

4.6. Evaluating Talent Development Outcomes and Establishing a Four-Party Evaluation Mechanism

In evaluating digital talent, emphasis should be placed on career orientation, highlighting the roles of four evaluation stakeholders: faculty, students, industry mentors, and service recipients. Faculty are responsible for evaluating students' mastery of professional knowledge and academic abilities; students cultivate reflective abilities and critical thinking through self-assessment and peer assessment; industry mentors evaluate from the perspectives of professional competence and job adaptability; and service recipients provide feedback based on the effectiveness of talent utilization. By establishing a multi-stakeholder evaluation and improvement platform involving “faculty, students, industry mentors, and service recipients,” information technology empowers the entire talent development evaluation process. Based on the implementation scenarios of digital talent development, different weightings are assigned to the four types of evaluators, and appropriate evaluation methods are applied to form a scientific evaluation mechanism that ensures the comprehensiveness and objectivity of the evaluation.

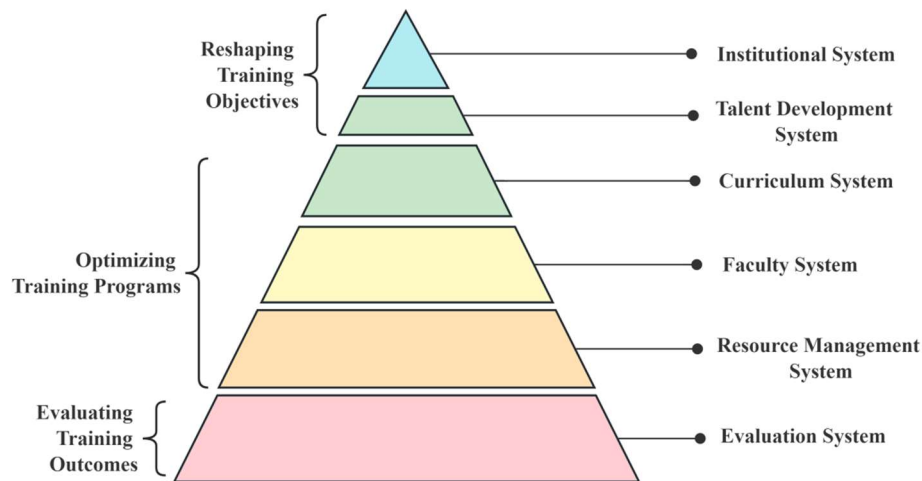


Figure 1. Training System for Cultivating Top-tier Talent in Digital Accounting

5. Conclusion

The wave of digital transformation is profoundly reshaping the accounting industry and posing unprecedented challenges to the cultivation of top-tier talent in digital accounting at finance and economics institutions. Currently, finance and economics institutions face several prominent challenges in cultivating top-tier talent in digital accounting, including imprecisely defined training objectives, homogeneous training programs, insufficient integration of digital technologies into the curriculum, weak practical instruction and industry-education collaboration, shortages of multidisciplinary faculty, and inadequate innovation in evaluation mechanisms. To overcome these challenges, it is necessary to adopt a systematic approach to restructuring the training system. Only in this way can these institutions truly cultivate high-quality top-tier talent in digital accounting capable of meeting the demands of the digital economy era, thereby providing robust talent support for high-quality economic development.

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