Exploration of Innovative Talent Training Models for Accounting Majors in Industry-oriented Universities in the Era of Digitalization and Intelligence

-- Taking Jiangsu University of Science and Technology as an Example

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Abstract. Cultivating accounting talents needed by the era of digitalization and intelligence and industry enterprises is an important mission of industry-oriented universities. Firstly, the article discusses the necessity of constructing innovative talent cultivation models in the accounting major from three aspects: the obstacles faced by the development of the accounting major, the new requirements for cultivation of accounting talents proposed by the era of digitalization and intelligence, and the needs for the development of industry-oriented universities; Then, taking Jiangsu University of Science and Technology, a university characteristic of shipbuilding, as an example, this paper explores the current status of the accounting talent training models in industry-oriented universities in the era of digitalization and intelligence from three aspects: target elements, process elements, and evaluation elements, and proposes the existing problems; Furthermore, a closed-loop innovative talent cultivation model for the accounting talent training model was proposed from six aspects: clarifying talent cultivation goals under diversified demand orientation, reshaping the curriculum system of accounting major through university-enterprise cooperation, building a demand oriented internship practice platform, combination of introduction and training, strengthening the construction of teaching team, reforming of teaching methods, and strengthening quality evaluation and process monitoring of talent cultivation.

Keywords: Era of Digitalization and Intelligence, Accounting Major, Talent Cultivation Model.

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1 Introduction

The 14th Five Year Plan for National Economic and Social Development of the People's Republic of China and the Outline of Long-Range Objectives by 2035 clearly propose to promote the digital transformation of industries, “implement the action of cloud computing, digitization and artificial intelligence, and deepen the digital application of research & development and design, production and manufacturing, business management and market services". Digital transformation is a necessary path for various industries to achieve high-quality development. The accounting industry also urgently needs to launch the action of "cloud computing, digitization and artificial intelligence ", and realizes the digital transformation by using big data, cloud computing, and artificial intelligence. General Secretary Xi Jinping emphasized in the report of the 20th National Congress of the Communist Party of China: "The fundamental issue of education is who, how and for whom to train people, and it is also the core issue of building an educational power." Therefore, as the training base for accounting talent, colleges and universities must meet the demand of society of the " era of digitalization and intelligence", respond to the call for the construction of new liberal arts, actively explore new talent training models, and cultivate new accounting talents for the " era of digitalization and intelligence " [1]. For the industry-oriented universities, the cultivation of accounting talents should not only meet the needs of society, but also meet the needs of the industry. This article takes Jiangsu University of Science and Technology, a shipbuilding characteristic university, as an example to explore the talent training model for accounting majors in industry-oriented universities in the era of digitalization and intelligence, in order to provide reference for the construction of talent training models for accounting majors in other industry-oriented universities.

2 Necessity of Constructing Innovative Talent Training Models for Accounting Major

2.1 Obstacles Faced by Development of Accounting Major

With the rapid advancement of economic and social dynamics, the accounting major is encountering critical challenges. Recent shifts in the global economic landscape, technological innovations, and diverse market demands have progressively redefined traditional accounting roles. In 2020, Tsinghua University ceased its undergraduate admissions for accounting while introducing a new major in computer science and finance, aimed at cultivating high-end interdisciplinary management and research talents for national development. This decision not only reflects educational institutions' foresight regarding future career trajectories but has also garnered considerable attention from various universities and professionals within the field of accounting. In this context, what emerging professional competencies must accountants develop to align with contemporary scientific and technological advancements? For instance, skills in data analysis and information systems application have become essential prerequisites. Furthermore, how should the talent cultivation model for accounting

majors evolve to provide robust support for students remains an urgent issue that requires resolution. Collectively, these factors represent significant barriers to the advancement of accounting education.

2.2 New Requirements for Cultivation of Accounting Talents Proposed by the Era of Digitalization and Intelligence

In the era of digitalization and intelligence, technology is rapidly infiltrating various sectors including accounting. To adapt to this trend effectively, it is imperative that the accounting industry embraces concepts such as "cloud computing," "data utilization," and "intelligent empowerment," integrating advanced technologies like cloud computing, big data analytics, and artificial intelligence into traditional practices. For example, automated tools designed for generating financial statements not only enhance operational efficiency but also mitigate human error risks. Concurrently, intelligent auditing functions based on transaction records can facilitate real-time monitoring of financial activities—thereby improving internal control mechanisms within organizations—and augmenting decision-making capabilities[2]. Consequently, there is a pressing need for a paradigm shift in which accountancy transitions from reliance on manual calculations towards intelligent decision-making frameworks. Future accountants will be expected not only to possess foundational financial knowledge but also strong analytical skills capable of interpreting complex datasets[3]. They will undertake crucial responsibilities encompassing predictive analysis prior to events occurring (pre-event), active oversight during operations (in-event), as well as retrospective evaluations post-activity (post-event), thereby providing comprehensive informational support that aids organizational economic management decisions.

2.3 Needs for Development of Industry-oriented Universities

Industry-oriented universities typically leverage their connections with particular sectors through corporate partnerships to deliver targeted curricula alongside practical training opportunities; thus, effectively supplying specialized talent across varying levels within relevant fields. Within this framework lies an imperative focus on understanding and addressing industry needs—a primary driver behind these institutions' developmental strategies—as well as their value propositions overall. Therefore it follows that whether or not graduates meet actual labor market requirements directly influences both institutional reputation along with student quality outcomes at these schools. When constructing effective talent cultivation models specifically tailored toward the accounting major, universities must engage deeply with current labor market analyses identifying existing skill gaps alongside specific qualifications sought by employers across different roles[4]. For instance, certain firms may prioritize candidates possessing strong communication abilities whereas others might emphasize technical proficiencies related either directly or indirectly towards risk assessment tasks etc. Thus, timely adjustments made concerning curriculum design teaching methodologies internship placements are vital ensuring cultivated talents genuinely fulfill prevailing marketplace expectations enhancing graduate employability pro-

spects significantly. Additionally fostering robust channels facilitating ongoing dialogue between academia enterprises serves establishing constructive feedback loops enabling continuous refinement educational content ultimately propelling entire academic ecosystems better serve socio-economic progress.

3 Current Situation and Existing Issues

The concept of "talent cultivation model" was first proposed by Wen Yulin in 1983. Although many educational experts and scholars have conducted relevant research, there is no clear definition of this concept. It was until 1998 when Zhou Yuanqing, then the deputy minister of the Ministry of Education, first defined its connotation. Minister Zhou believed that the talent cultivation model refers to the objectives and specifications of talent cultivation, as well as the means and methods to achieve these objectives. Since then, experts and scholars such as Dong Zefang [5] (2012), Chen Qingzhu and Wang Yu [6] (2014), Shu Wei et al. [7] (2021), and Zhang Min et al. [8] (2022) have explored the constituent elements of the talent cultivation model. Some scholars believe that the talent cultivation model includes two elements: cultivation objectives and cultivation methods; while others argue that it comprises four elements: cultivation objectives, cultivation content, cultivation methods, and cultivation evaluation. Still, some scholars maintain that the talent cultivation model encompasses multiple subdivisions: objectives, professional curriculum systems, teaching processes, and cultivation evaluation. From the perspective of pre-planning, mid-execution, and post-evaluation, this article believes that the talent cultivation model should consist of three elements: the objective element of talent cultivation, the process element for achieving these objectives, and the evaluation element for assessing the quality of talent cultivation. Taking Jiangsu University of Science and Technology as an example, this article explores the current situation of the talent cultivation model for accounting majors in industry-oriented universities in the era of digitalization and intelligence from these three aspects and analyzes the existing issues.

3.1 Talent Cultivation Objectives

The objective of talent cultivation serves as a guiding star for the entire process and determines the direction and nature of the talent cultivation model. Jiangsu University of Science and Technology's accounting major aims to cultivate talents with innovative spirit, practical abilities, accounting computerization, and internationalization capabilities, with the manufacturing industry as the primary service area and the application of information technology as the backdrop. However, in terms of information technology, the talent cultivation objective for the accounting major at JUST still remains at the stage of accounting computerization and lacks consideration for the special ability requirements of the shipping industry. Given that accounting talents from JUST primarily serve the shipping industry, there is a strong need to strengthen the industry orientation in making talent cultivation objectives. Additionally, in the era of digitalization and intelligence, accounting talents must possess data mining

ability of a certain level, which requires the cultivating institution to set this as an objective in talent cultivation. Overall, to achieve the desired effects in talent cultivation for the accounting major, the establishment of talent cultivation objectives must align with the needs of the industry and economic and social development.

3.2 Talent Cultivation Process

The talent cultivation process involves the education of talents through the adoption of certain teaching methods by the teaching staff in accordance with the requirements of the talent cultivation plan. This process has a profound impact on the quality of talent cultivation. The talent cultivation plan serves as an important basis for talent cultivation and the quality evaluation of talent cultivation. Based on the talent cultivation objectives, the curriculum system, internship and practical training, and graduation requirements are designed. Teaching methods refer to the teaching approaches and means adopted by teachers in the process of talent cultivation. This article will introduce the current situation of the talent cultivation process for the accounting major at JUST from four perspectives: curriculum system, internship and practical training, teaching staff, and teaching methods.

(1) Curriculum System Construction

In the field of accounting majors in universities, students mainly acquire professional knowledge through course studies. Therefore, the construction of the curriculum system greatly influences the professional and work capabilities of accounting talents, serving as a core component in the process of cultivating accounting professionals. The curriculum system for the accounting major at JUST comprises four parts: general education courses, subject basic courses, major required courses, and major elective courses. The specific courses covered are shown in the Fig. 1.

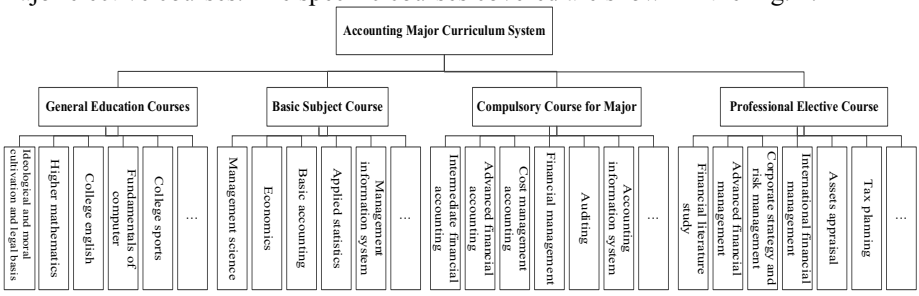

Fig. 1. Accounting Major Curriculum System of JUST

As shown in the Fig. 1, the courses offered for the accounting major at JUST still remain at the traditional accounting stage. Courses related to information technology are limited to Management Information System and Accounting Information System, lacking programming courses, data analysis courses, and courses combining accounting with emerging technologies, which are necessary for accounting talents in the era of digitalization and intelligence. Additionally, the accounting major's curriculum at JUST, a university characteristic of shipbuilding industry, does not include courses related to ship operation and management, making it difficult to highlight industry

characteristics and meet the demand for the accounting talents from shipbuilding enterprises.

(2) Internship and Practical Training

Accounting talents need to possess the ability to flexibly apply their professional knowledge in practical work, and internship and practical training are crucial in fostering such practical skills in the process of accounting talent cultivation. The internship and practical training for the accounting major at Jiangsu JUST consists of three parts: shadow factory internship, enterprise management virtual simulation training, and professional internship. The shadow factory internship utilizes an experimental teaching system to allow students to understand the enterprise's production process, sales process, and financial cost accounting process. The enterprise management virtual simulation training simulates the operation of an enterprise, enabling students to experience the process of enterprise management, including analyzing the market environment, formulating corporate strategies, planning marketing strategies, organizing production and operation, and conducting cost accounting and financial management. This process will allow students to experience the development process of enterprises and understand the relationship between economic activities and accounting. However, this training lacks content related to the production and operation management of the shipping industry. The professional internship is a one-month on-site internship, students could contact the internship units themselves or teachers recommended internship units. Both the shadow factory internship and the enterprise management virtual simulation training are conducted in school laboratories with simulated training, which lacks authenticity in system data. This makes it difficult for students to immerse themselves fully and enhance their practical skills and problem-solving abilities. Furthermore, for the professional internship, only a few students require teacher recommendations for internship units, making it challenging to control the authenticity of their internship experiences.

(3) Teaching Staff Construction

The level of faculty is directly related to the quality of talent cultivation, and teaching staff construction is a crucial aspect in the process of accounting talent cultivation. JUST's accounting major has a total of 21 teachers, with 19.05% professors, 47.62% associate professors, and 33.33% lecturers. Among them, 28.57% have a doctoral degree or above, and 14.29% have a doctoral degree or above with the title of associate professor or above. 61.9% of the teachers have a background in accounting-related majors, 19.05% have a background in ship-related majors, and 19.05% have a background in other majors. 23.81% of the teachers have practical experience in enterprises. Only 14.29% have both a background in accounting-related major and a doctoral degree or above. Almost the number of teachers having the skills required in the era of digitalization and intelligent and a background in accounting-related major is nearly 0. Although the structure of the teaching staff in the accounting major at JUST is relatively reasonable, there is a lack of highly qualified teachers with a background in accounting-related majors. Most teachers lack knowledge of shipbuilding enterprise management and practical experience in enterprises. They also lack programming, data analysis, and data visualization skills needed in the era of digitalization and intel-

ligent. Therefore, the current teaching staff is difficult to adapt to the teaching demands in the era of digitalization and intelligence.

(4) Teaching Methods

Teaching methods refer to the approaches adopted by both teachers and students to complete the curriculum content. They represent the unity of the teacher's method of imparting knowledge and the student's learning method, and are an essential part of the accounting talent cultivation process. Teachers of accounting major at JUST often adopt traditional classroom lecture methods, and students are in a passive reception state. During the COVID-19 pandemic period, many teachers responded to the Ministry of Education's call for "learning despite class suspension" by adopting teaching methods such as livestreaming, MOOC+ livestreaming, and recorded+ livestreaming. Students are gradually transitioning from passive learning to autonomous learning. In the post-pandemic era, most accounting teachers have reverted to traditional teaching methods. Effective teaching should be student-centered, utilizing diversified teaching methods to impart professional knowledge, promoting students to develop their own unique learning methods, and cultivating their ability to learn independently and solve problems. There is still room for further improvement in teaching methods.

3.3 Current Situation and Issues in the Quality Evaluation of Talent Cultivation

The quality evaluation of talent cultivation is an integral part of the talent cultivation model, which comprehensively evaluates the achievement of talent cultivation objective and the control of the talent cultivation process. In the accounting major at JUST, the quality evaluation of talent cultivation tends to focus primarily on the teaching quality of teachers and the evaluation of the talent cultivation model by graduating students. The evaluation methods are single and one-sided, lacking process monitoring of talent cultivation quality. Additionally, the absence of social evaluation has resulted in a disconnection between the accounting talent cultivation and the enterprise, deviating from the market and failing to achieve the collaborative cultivation effect between industry-oriented universities and enterprises.

4 Construction of Innovative Talent Cultivation Model

In the era of digitalization and intelligence, the accounting profession is facing huge impacts and challenges. In order to meet the development of the social economy, the cultivation model of accounting talents requires continuous reform and innovation.

Through comprehensive research on talent cultivation models, it is evident that although many existing models encompass various elements such as cultivation objectives, methods, and evaluation, most of these elements are presented in a parallel manner without close correlation or dynamic feedback improvement mechanisms. Consequently, each cultivation component often operates independently and lacks systematic integration and coordination, hindering the formation of synergies to maximize the effectiveness of talent development. Particularly within the accounting pro-

fession, while current cultivation models can impart necessary professional knowledge and skills to students, they exhibit insufficient flexibility and adaptability in response to rapidly changing industry environments and increasingly complex business requirements. As a result, students frequently realize a discrepancy between their acquired knowledge and practical demands after completing their studies, missing out on opportunities for timely adjustments. Therefore, a closed-loop innovative talent cultivation model of accounting major emerges in response to contemporary needs (as depicted in Fig. 2). This model not only inherits the strengths of traditional approaches but also constructs a complete closed-loop system comprising goal setting, curriculum implementation, practical training exercises evaluation of outcomes, and continuous feedback improvement. Within this system framework, every element no longer exists in isolation but rather becomes interrelated with complementary functions. To be precise, the closed-loop talent cultivation mode begins by defining the talent cultivation objective to ensure that all teaching activities are aligned with this goal. Subsequently, it enhances students' professional knowledge and skills through a well-constructed curriculum system, teaching staff, and optimized teaching methods. Then, it provides opportunities for students to apply their knowledge in real-world working environments through internship and practical training. Finally, feedback from students, teachers and industry experts is collected to continuously improve the quality of talent cultivation.

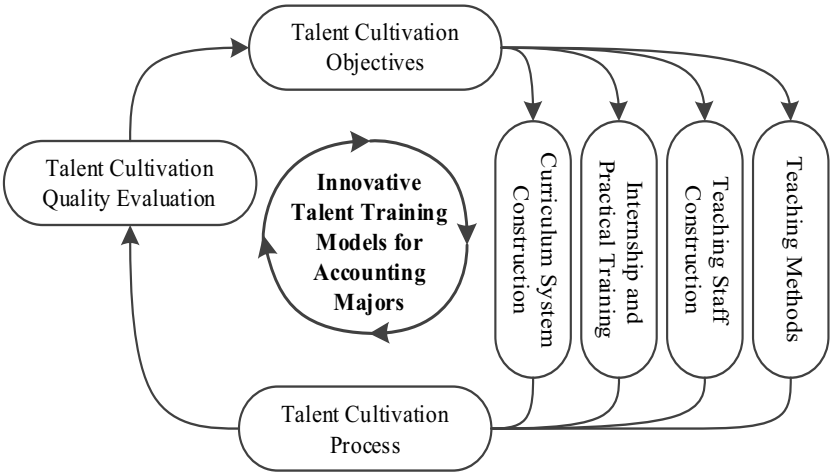

Fig. 2. Closed-loop Innovative Talent Cultivation Model of Accounting Major

The closed-loop innovative talent cultivation model for the accounting major is a continuous and dynamic process, characterized by the timely revision of talent cultivation objectives and improvement of the talent cultivation process based on the results of the quality evaluation of accounting talent cultivation. This model aims to achieve integration between universities and enterprises, fostering outstanding talents together.

4.1 Clarifying Talent Cultivation Objectives Based on Diversified Needs

To cultivate high-quality accounting talents, it is essential to first have targeted talent cultivation objectives. Industry-oriented universities need to establish the concept of comprehensive development and diversified talent cultivation to fully play their role in leading industrial development and serving socio-economic development based on their industrial characteristics. This requires industry-oriented universities to be guided by diversified needs such as those from enterprises, industries, socio-economic development, and social technological development, and cultivate innovative, compound, and applied talents. In the era of digitalization and intelligence, the talent cultivation objectives for the accounting major in industry-oriented universities should first reflect the needs of socio-economic development, aiming to cultivate talents with high ideological and political qualities, noble professional ethics, solid professional knowledge, and comprehensive qualities that serve socio-economic development. Secondly, it should reflect the needs of social technological development, fostering talents who are adept in the era of digitalization and intelligence, understand the deep integration of business and finance, intelligent financial sharing, big data financial analysis, and financial data visualization. Thirdly, it should cater to the needs of the industry, cultivating talents who serve the development of specific industries, such as JUST focusing on cultivating talents to serve the shipbuilding industry. Finally, it should meet the needs of enterprises, fostering talents with solid theoretical foundations and rich professional work experience.

4.2 Reshaping the Accounting Major Curriculum System through University-Industry Cooperation

The curriculum system for the accounting major, while adhering to the national standards for undergraduate teaching quality in accounting, should also align with the talent cultivation objectives. The university and industry should review and discuss the curriculum design for the accounting major jointly, conduct an in-depth analysis of the talent cultivation objectives under the guidance of diversified needs to propose that accounting professionals should possess the knowledge, abilities, and qualities required in the era of digitalization and intelligence, and then make a joint effort to reshape the accounting major curriculum system. In terms of knowledge, apart from mastering professional knowledge in accounting and auditing, accounting professionals should also possess comprehensive knowledge in management, taxation, and finance. Additionally, based on the industrial characteristics of university, they should acquire relevant knowledge in shipbuilding. Given that in the era of digitalization and intelligence, they should also grasp related knowledge in big data, artificial intelligence, and cloud computing, integrated with accounting and finance. In terms of abilities, in addition to traditional learning, communication, logical thinking, and innovation abilities, emphasis should be placed on cultivating big data analysis capability, strategic management capability, and decision-making capability for planning, forecasting, and decision-making by utilizing of information technologies like artificial intelligence. The goal is to cultivate accounting professionals who can fulfill the role

of supporting enterprise decision-maker. In terms of qualities, apart from possessing good professional ethics and comprehensive professional qualities, accounting professionals should also have a high level of political theory and ideological understanding, able to continuously foster a correct outlook on life, world, and values, and become qualified builders and successors of the cause of socialism. Based on this, considering the existing issues in the current curriculum system for the accounting major at JUST, this article proposes to reconstruct an innovative curriculum system for talent cultivation in accounting through university-industry collaboration in the era of digitalization and intelligence era as shown in the Fig. 3.

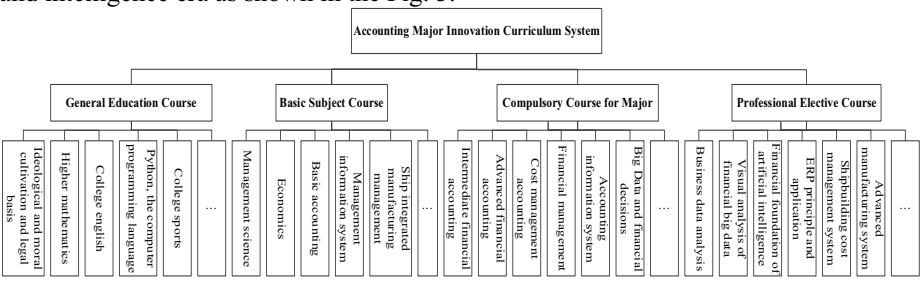

Fig. 3. Accounting Major Innovation Curriculum System of JUST

4.3 Establishing a Demand-Oriented Internship and Practice Platform

As President Xi Jinping pointed out, our Party highly values theoretical construction and guidance, emphasizing the unity of theory and practice. Therefore, while imparting theoretical knowledge to students, universities should actively establish various internship and practice platforms to help students practice the basic principles of Marxism, integrate theory and practice, and deepen their understanding of theoretical knowledge and mastery of practical skills. In order to meet the needs of socio-economic and technological development, effectively cultivate and enhance accounting students' big data analysis, strategic management, and decision-making abilities, JUST has proactively created a digitalized finance and big data financial decision-making practice platform as well as a comprehensive shared financial practice platform. These platforms construct diversified and intelligent financial decision-making and financial sharing business scenarios, simulate and record the process of financial decision-making analysis and the operation of financial shared service centers. Based on modular courses and resource management, teachers and students can realize online course information release, resource sharing, and experimental report management. By integrating professional theoretical knowledge with business practice scenarios, intelligent "teaching" is achieved. To meet the talent needs of the shipbuilding industry and enterprises, JUST has, on the one hand, developed a virtual simulation experimental system for ship construction cost engineering, enabling students to systematically grasp the principles and methods of cost management in shipbuilding. On the other hand, it is essential to enhance collaboration with enterprises in the shipbuilding industry. By establishing a comprehensive and robust partnership framework, we can jointly develop off-campus internship and practical education bases that

provide students with diverse and targeted experiential learning opportunities. Specifically, conditions should be created for students to engage in course internships, job shadowing, and skills training within shipbuilding companies. This approach allows traditional classroom teaching methods to be integrated into real-world work environments where leaders from shipbuilding firms and seasoned accountants can deliver immersive instructional experiences. Such a pedagogical model not only facilitates students' direct understanding of financial operations within enterprises but also significantly enhances their professional competencies and practical skills in authentic workplace settings. Furthermore, by showcasing specific examples of successful university-industry collaborations or internship frameworks, we can effectively demonstrate how to implement the proposed model, thereby augmenting its overall value.

4.4 Combining Introduction and Training to Strengthen the Construction of Teaching Staff

To adapt to the talent cultivation objectives oriented by diversified needs and promote the construction of accounting-related courses in the era of digitalization and intelligence, JUST needs to build a composite teaching staff with a shipbuilding background, digital literacy, and proficiency in cutting-edge accounting and big data theories and methods. On one hand, the university can emphasize the requirement for a shipbuilding background in teacher recruitment, introducing doctors with a composite academic background in big data, intelligent accounting, and other related fields from shipbuilding-oriented universities such as Tianjin University, Dalian Maritime University, Harbin Engineering University, and Ocean University of China to serve as accounting teachers. On the other hand, the university should take multiple measures to strengthen the training of existing teachers. Firstly, experts in intelligent accounting should be invited to conduct special lectures, providing on-site guidance and training to accounting teachers on the use of intelligent financial accounting software. Secondly, teachers should be encouraged to participate in relevant domestic and international teaching seminars to keep abreast of the latest developments in accounting course construction in various universities in China and catch up with the pace of talent cultivation in accounting majors at well-known universities. Thirdly, cooperation should be conducted proactively with shipbuilding enterprises to allow teachers to gain in-depth experience in leading shipbuilding enterprises with advanced intelligence, understand the work related to the intelligence of financial accounting in shipbuilding enterprises, and accumulate practical experience.

4.5 Reform of Teaching Methods

To effectively accomplish the teaching content of accounting major courses, teachers should adopt a student-centered approach and integrate various teaching methods to facilitate the smooth realization of the talent cultivation objectives for the accounting major. Teachers are encouraged to actively innovate teaching methods, effectively combining traditional lecturing with methods such as case analysis, research-based teaching, experiential teaching, heuristic teaching, flipped classrooms, intelligent

micro-lectures, and smart classrooms. By leveraging intelligent resources like smart education libraries, smart recording systems, smart campuses, and interactive electronic whiteboard systems, content can be presented in the form of videos, animations, pictures, scenarios, and cases to stimulate students' learning enthusiasm. This approach aims to guide students to think independently, explore and discover problems, cultivate their logical thinking ability, and enable them to build a knowledge system that suits their individual needs. Ultimately, this will promote a qualitative leap in the quality of talent cultivation for the accounting major.

4.6 Enhancing the Quality Valuation and Process Monitoring of Talent Cultivation

To address the existing issues in the quality evaluation of talent cultivation in the accounting major at JUST, it is necessary to establish a quality evaluation system for accounting talent cultivation as the standard for teaching evaluation. At the same time, a quality monitoring system for accounting talent cultivation should be constructed as a means of process monitoring. This evaluation and monitoring system will help to achieve and refine the talent cultivation objectives for the accounting major. The quality evaluation system for accounting talent cultivation includes two main parts: teaching quality assessment and practical internship quality assessment. Its aim is to provide a basis for monitoring and managing the talent cultivation process while strictly overseeing the quality of accounting talent cultivation. The quality monitoring system, which comprises a teaching quality management and monitoring system, a graduate tracking and feedback system, and a social evaluation system, establishes a feedback and oversight mechanism that enables mutual communication and interaction between the university and society internally and externally. This is the core of the accounting talent cultivation quality monitoring system and the key to improving the talent cultivation model and enhancing teaching quality in the accounting major.

5 Conclusion

In summary, the digital transformation of the accounting industry in the era of digitalization and intelligence has imposed higher requirements on accounting talents, posing significant challenges to the cultivation of accounting professionals. JUST, as a university with shipbuilding-oriented characteristic, has responded to the needs and development of accounting professionals in the era of digital intelligence. Under the guidance of diversified demands, it has clarified talent cultivation objectives, reshaped the accounting major curriculum system through university-industry cooperation, established a demand-oriented internship and practical platform, strengthened the construction of the teaching staff through a combination of introduction and cultivation, reformed teaching methods, and enhanced the quality evaluation and process monitoring of talent cultivation, aiming to cultivate high-quality accounting professionals with advanced skills for the shipbuilding industry.

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