



# Analysis on the Cultivation of Accounting Talents in Private Colleges and Universities under Digital Transformation

Xiaoli Chen\*, Wenxia Li, Xin He

School of Accounting, Wuhan University, Wuhan, 430212, China

\*383154802@qq.com

**Abstract.** With the advancement of the global wave of digitalization, all walks of life are actively seeking changes, hoping to bring new development through digitalization, and education is also seeking digital transformation. Under the current situation, the digital transformation of enterprises has brought about changes in the way and content of accounting work, and also put forward new requirements for the cultivation of accounting talents in colleges and universities. At present, the training of accounting talents in private colleges and universities is facing many problems, and as an important base for the cultivation of accounting talents, the talent training of private colleges and universities must keep up with the market demand and make corresponding adjustments and optimizations.

**Keywords:** Digital Transformation; Private Universities; Training of Accounting Talents; Innovation.

## 1 Introduction

In October 2022, the report of the 20th National Congress of the Communist Party of China proposed to promote the digitalization of education. May 2023, Xi Jinping presided over the 5th collective study of the Political Bureau of the CPC Central Committee and delivered an important speech, He pointed out: “The digitalization of education is an important breakthrough for China to open up a new track for education development and shape new advantages for education development.” Technology drives the leapfrog development of education, and every technological progress brings profound changes in education. Digitalization of education is an inevitable trend in the innovation and development of higher education.

Big data, artificial intelligence, mobile Internet, cloud computing, Internet of Things, blockchain and other modern information technology is developing rapidly, and with various fields, industries cross-integration, intelligent accounting, financial sharing and other concepts and financial robots and other automation tools have been widely used in accounting work, from the perspective of the internal environment of enterprises, more and more large enterprise groups have established a shared service center, and

gradually realized the online financial basic business, and actively promote the integration of industry and finance, It realizes that financial personnel are separated from basic work and turned to financial management and financial analysis, and strategic finance and business finance will play the role of digital demanders and promoters.

At present, private application-oriented undergraduate colleges are facing many challenges in the cultivation of accounting talents. In the face of continuous technological innovation, continuous changes in the macro environment and changes in the needs of enterprises, how to reform the training of accounting talents to cope with the rapidly changing needs of digital development is a problem that needs to be considered and solved by the training of accounting talents in private universities.

## 2 Literature Review

In recent years, scholars have begun to focus on the cultivation of accounting talents under digital transformation. Coral A. Marco, Bernuy E. Augusto(2022)proposed that Higher education institutions and public universities seek to modernize their processes to provide better and greater services to students, The administrative and academic processes are the basis for generating services to the university community, therefore the need arises to change the procedures and the work culture of the institution and integrate digital technology, this supposes a process of Digital Transformation.<sup>[1]</sup> NingxinM, PrasertR(2024) study highlights the importance of integrating digital technology into accounting education and provides empirical support and reference direction for other educational institutions to implement teaching reforms in similar fields. As technology continues to develop, the education field should continue to explore and adapt to new technologies to prepare students for the needs of the future accounting industry.<sup>[2]</sup>

In terms of talent training mode, Tan Hongyi (2024) proposed that the cultivation of accounting talents in private undergraduate colleges and universities in the digital era is facing challenges, and the training model needs to be transformed urgently.<sup>[3]</sup> An Hongmei (2021) believes that with the application of information technology such as "big intelligent mobile cloud" in all walks of life, China has entered a new era of digital transformation.<sup>[4]</sup>

From the perspective of the training goal of digital transformation accounting undergraduate talents, Wang Changlian et al. (2021) proposed that the training goals of undergraduate accounting talents in colleges and universities should be mainly positioned as "compound", focusing on the comprehensiveness of the major, paying attention to students' teamwork ability and professional ethics, and promoting the diversified development of students according to their own personality characteristics.<sup>[5]</sup> Cheng Xiaojuan (2024) also positions the goal of cultivating accounting talents in the era of digital intelligence to cultivate digital and intelligent compound accounting talents who meet the needs of enterprise financial transformation in the context of financial sharing, big data, and cloud finance.<sup>[6]</sup>

In terms of talent training paths, Yang Wen (2022) pointed out that it is necessary to clarify the training goals of digital intelligence accounting talents, improve the curriculum system for the cultivation of digital intelligence accounting talents, strengthen the

teaching team of digital intelligence accounting talents, and deepen the school-enterprise cooperation in the cultivation of digital intelligence accounting talents.<sup>[7]</sup> Zeng et al. (2024) proposed that the digitalization of higher education has become a global development direction, and that by exploring new skill prediction and innovative evaluation methods, updating curriculum content and education models, designing engaging educational experiences, strengthening cooperation with industry, promoting the integrated development of industry, education and research, and promoting the formation of an educational digital development path with Chinese characteristics.<sup>[8]</sup>

In the digital era, scholars have conducted research on the training mode of accounting talents, the goals of talent training and the ways of talent training. Based on the research literature on how to cultivate accounting talents in private universities under digital transformation, this paper further analyzes the current situation of accounting talent training in private universities under digital transformation and the strategies to optimize talent training on the basis of current scholars' research.

### **3 Analysis of the Current Situation of Accounting Talent Training in Private Colleges and Universities Under Digital Transformation**

With the rapid development of information technology, digital transformation has become an inevitable trend in the development of enterprises. Accounting is an important part of business operations, and its digital transformation cannot be ignored. This transformation not only profoundly changes the way and content of accounting work, but also puts forward new requirements for the cultivation of accounting talents. As an important base for the cultivation of accounting talents, private colleges and universities must keep up with the market demand and make corresponding adjustments and optimizations. However, at present, the cultivation of accounting talents in private colleges and universities is facing many problems.

#### **(1) The curriculum is too theoretical, lacking practical and cutting-edge**

At present, some private colleges and universities still have certain limitations in the curriculum of accounting majors, which are mainly manifested in the excessive emphasis on the teaching of theoretical knowledge, while ignoring the cultivation of students' practical ability and cutting-edge technology mastery. To a certain extent, this curriculum model restricts the ability of accounting talents to adapt to the needs of digital transformation. In some colleges and universities, the proportion of theoretical courses in the curriculum of accounting majors is too large, resulting in students spending a lot of time learning abstract theoretical knowledge, but lacking the opportunity to apply theoretical knowledge to practice. The content of accounting courses in some colleges and universities is not updated in a timely manner, which is out of touch with the current trend of digital transformation, resulting in a gap between what students learn and what they need to meet the market. Some colleges and universities fail to fully consider the new requirements of digital transformation for accounting talents, such as data analysis capabilities and information system application capabilities, resulting in students' shortcomings in these aspects.

### **(2) There is a shortage of teachers with digital skills**

With the deepening of digital transformation, the demand for digital skills in the accounting industry is increasing. However, there is currently a relative shortage of accounting teachers with digital skills in private universities. Private universities may have deficiencies in teacher training, especially for digital skills. This makes it difficult for existing teachers to quickly adapt to the needs of digital transformation, and the shortage of teachers and teachers lacking digital skills will directly affect the teaching quality of the accounting major. Students may not have access to sufficient hands-on opportunities and cutting-edge knowledge, making it difficult to adapt to market demands after graduation. Under the digital transformation, the demand for accounting talents has changed, and if private universities cannot cultivate accounting talents with digital skills, the employability of students will be greatly weakened.

### **(3) Some private colleges and universities have weak practical teaching links**

When setting the goal of training accounting talents, some private colleges and universities still pay too much attention to traditional accounting skills and ignore the cultivation of comprehensive skills and comprehensive quality, which makes it difficult for graduates to adapt to market demand. Although many private colleges and universities have also adopted the teaching mode of "theory + practice", the practical links often stay on the surface and do not go deep into the actual work. For example, practical training courses are often arranged after theoretical learning, and the content is outdated and single, which cannot be effectively combined with the current law, tax law and financial software, and does not pay attention to cultivating students' strategic financial and business financial capabilities, resulting in students' lack of financial digital application capabilities.

### **(4) Lack of cooperation mechanism with enterprises**

At present, many private colleges and universities have not yet established a mechanism for close cooperation with enterprises in the process of training accounting talents. The lack of this mechanism leads to poor information exchange between schools and enterprises, and there is a deviation between talent training goals and market demand. Even though some private universities try to cooperate with enterprises, the cooperation model is often relatively simple, lacking depth and breadth. Common cooperation models, such as the construction of internship and training bases, and the hiring of corporate mentors, etc., often stay on the surface and fail to form a long-term cooperation mechanism. If private colleges and universities cannot establish close cooperative relations with enterprises, it will be difficult to obtain external resources and support, which will affect the overall development and level of the school.

## **4 Innovative Strategies for Cultivating Accounting Talents in Private Colleges and Universities under Digital Transformation**

### **(1) Update the curriculum system**

Private colleges and universities should optimize the training objectives and put forward the training goals of accounting talents suitable for digital transformation, such as

cultivating cross-border integration and compound accounting talents, and focusing on cultivating students' professional ethics, personal moral cultivation and lifelong learning ability. Private colleges and universities should optimize the curriculum of accounting majors according to market demand and the trend of digital transformation, and appropriately increase the proportion of practical courses and cutting-edge technology courses. At the same time, attention should also be paid to the updating and practicability of the course content to ensure that the knowledge learned by students keeps pace with the market demand. It is recommended to add courses related to digital transformation, such as finance big data foundation, cloud computing application, blockchain technology, RPA financial robot application, etc.(as shown in Table 1), to enhance students' digital skills.

**Table 1.** Course Content Related Digital Transformation Introduction

course	content introduction
Finance big data foundation	This course aims to teach students how to apply basic Python programming and data analysis knowledge to business and financial analysis.
Cloud computing application	The course covers cloud concepts, cloud components, and cloud core services.
Blockchain technology	The course aims to introduce blockchain technology features, application scenarios and future prospects.
RPA financial robot application	This course is based on the robot application and development practice platform and RPA(Robotic Process Automation) development software to train students to master the working principle, data rules and implementation applications of RPA robots.

Source from: Author collation.

### **(2) Strengthen the teaching force**

In terms of the construction of the teaching team, the comprehensive quality of the teaching team can be enhanced through training, further education, and the introduction of teachers with digital backgrounds. Private schools should establish a sound teacher training system, regularly organize teachers to participate in digital skills training and learning exchange activities and improve teachers' digital skills and teaching capabilities. Private colleges and universities should also establish close cooperative relations with enterprises to jointly carry out accounting talent training projects, through the way of school-enterprise cooperation, teachers can get more practical opportunities and cutting-edge knowledge, and students can also better understand market demand and industry dynamics.

### **(3) Enhance practical teaching**

Private colleges and universities should increase investment in accounting practice teaching software and hardware, build advanced training rooms and equip them with advanced hardware equipment. At the same time, it actively cooperates with enterprises to establish off-campus practice bases to provide students with more practice opportunities. Construct a sound practical teaching system, including the construction of practical teaching plan, practical teaching content, practical teaching assessment, etc. Through scientific and reasonable practical teaching arrangements and assessment and

evaluation systems, the quality of practical teaching is effectively improved, and the cultivation of students' digital application ability is enhanced.

#### **(4) Deepen school-enterprise cooperation**

Private colleges and universities need to have an in-depth understanding of the current and future changes in the market demand for accounting talents, especially the new requirements of digital transformation for the accounting profession. Based on market demand, clarify the goals and positioning of school-enterprise cooperation to ensure that the content of cooperation is in line with actual needs. Schools and enterprises can jointly set up accounting talent training bases, training centers and other joint training institutions to provide students with a learning environment that is closer to actual work. These institutions can integrate the resources of schools and enterprises, realize the organic combination of theoretical teaching and practical operation, and cultivate accounting talents that meet the market demand.

## **5 Summary**

In summary, we are entering a digital era, and in the context of the government promoting the implementation of the national big data strategy and accelerating the construction of a digital China, the education industry should also actively seek changes and seek digital transformation. Cultivating talents who can adapt to the development of the digital economy is an indispensable support point for promoting the digital transformation of accounting and promoting the high-quality development of the digital economy. In the cultivation of accounting talents, private colleges and universities should comply with the requirements of the times, and actively explore and innovate in the curriculum system, faculty, practical teaching and school-enterprise cooperation.

## **Acknowledgement**

This paper is the result of the second educational thought discussion of Wuhan University.

## **References**

1. Coral A. Marco, Bernuy E. Augusto. Challenges in the Digital Transformation Processes in Higher Education Institutions and Universities[J]. International Journal of Information Technologies and Systems Approach (IJITSA). Volume 15 , Issue 1 . 2022. PP 1-14.
2. NingxinM ,PraserR .The Application of Digital Transformation in Accounting Education: A Case Study of Internet + Technology Improving Academic Performance[J]. Higher Education Studies, 2024, 14(2): 62-62.
3. Hongyi Tan. Research on the transformation of private undergraduate accounting talent training mode in the digital era[J]. Journal of Yanbian University of Education, 2024, 38(01): 59-64.

4. Hongmei An. Research on the training mode of higher vocational big data and accounting professionals under the background of "big intelligence and cloud"[J]. *Contemporary Accounting*,2021, (20):28-30.
5. Changlian Wang, Zhonggao Lin, Meng Liu. Research on the training objectives of accounting undergraduate talents under the background of digital transformation[J]. *Journal of Anhui University of Technology (Social Sciences)*,2021,38(05):72-76.
6. Xiaojuan Cheng. Research on the reform of undergraduate college accounting talent training in the era of digital intelligence[J]. *Science and Education Wenhui*,2024, (04):125-129.
7. Wen Yang. Research on the training mode of digital and intelligent accounting talents in private universities: A case study of Guangdong University of Technology[J]. *Accountants*,2022, (15):140-142.
8. Qin Zeng, Wenwen Luo, Li Tao. A new way to cultivate innovative talents in the digital transformation of universities: An analysis of the report on cultivating the next generation of green and digital innovative talents based on the OECD[J]. *Research on Applied Higher Education*,2024,9(02):89-96.

**Open Access** This chapter is licensed under the terms of the Creative Commons Attribution-NonCommercial 4.0 International License (<http://creativecommons.org/licenses/by-nc/4.0/>), which permits any noncommercial use, sharing, adaptation, distribution and reproduction in any medium or format, as long as you give appropriate credit to the original author(s) and the source, provide a link to the Creative Commons license and indicate if changes were made.

The images or other third party material in this chapter are included in the chapter's Creative Commons license, unless indicated otherwise in a credit line to the material. If material is not included in the chapter's Creative Commons license and your intended use is not permitted by statutory regulation or exceeds the permitted use, you will need to obtain permission directly from the copyright holder.

