

Research on the Reform of Talent Cultivation Mode of Financial Accounting Majors in LN College Based on New Business: From the Perspective of Industry-Education Integration

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Abstract: In the era of the digital economy, new demands are being placed on financial accounting talent. To cultivate multifaceted talents suitable for the new business education framework, it need to enhance the quality of financial accounting education through industry-education integration. This paper takes LN College as the research object, and adopts literature analysis method, survey research method and case study method to analyze the current situation of training talents of accounting profession in LN College. The findings reveal several issues: outdated talent cultivation goals, an incomplete application-oriented curriculum system, and an inadequate practical teaching systems and so on. Addressing these issues, the paper proposes realigning the talent cultivation goals, optimizing the application-oriented curriculum system, and constructing a comprehensive practical teaching system. These strategies aim to nurture multifaceted financial accounting talents. Furthermore, this study provides references for other majors and colleges.

Keywords: Application Oriented University; New Business Education; Financial Accounting; Industry Education Integration; Education Reform

1. Introduction

With the development of cloud computing, blockchain, big data, artificial intelligence and other new information technology, new business models continue to emerge, bringing great impact and challenges to the work of corporate accounting. The relationship between supply and demand of accounting talents has undergone significant changes. There is an obvious contradiction between the

supply of accounting professionals and the demand of the local employment market, and there is a large shortage of applied and compound high-skilled accounting talents. Applied undergraduate universities, as an important organisation for delivering highly skilled talents for the local economy, are facing serious challenges in the reform of their professional talent cultivation mode. In this context, research on the reform of the talent cultivation mode of financial accounting major in applied undergraduate colleges and the construction of talent cultivation path based on the Industry-Education integration can not only promote the construction of the new business discipline, but also have certain practical significance to reach a good docking between the talent supply and industrial demand.

The Industry-Education integration, mainly through the close synergy and cooperation of multiple subjects of local government, enterprises and schools, breaks the barriers between schools and enterprises, between occupation and teaching, and connects the teaching work with the practical work of enterprises in depth. At present, the Industry-Education integration has become a hot topic at home and abroad. Chinese and foreign scholars have done a lot of research on the Industry-Education integration, mainly including the following three aspects: (1) research on the connotation of the Industry-Education integration. Nsanzumuhire S U. (2020) believe that the Industry-Education integration is the university and external stakeholders and society as a whole together to generate, use, apply, and develop knowledge, so as to make a contribution to solving socio-economic issues [1]. According to Chen Nianyou (2014), industry-education integration is the deep co-operation between vocational colleges and industrial enterprises

in order to improve the quality of their personnel training [2]. Liu Renxiong (2023) take industrial colleges of higher vocational colleges as the research object, pointing out that the construction of industrial colleges of higher vocational colleges should hold on the "deep integration", "same governance", "common governance" and other connotative features [3]. (2) Research on the Industry-Education integration training model of the accounting profession. Islam M A (2017) pointed out that to close the gap between the needs of accountants and professional accounting organisations, future research should promote industry collaboration and cooperation between interdisciplinary academic researchers [4]. He Huiling (2019) takes the accounting major of Xianning Vocational and Technical College as the research object, and proposes that the accounting major of higher vocational colleges and universities should strengthen the cooperation with industry and enterprises, establish the model of "college+company", and build the accounting professional group [5]. (3) On the policy of Industry-Education integration. Roncancio-Marin J (2022) pointed out that the Industry-Education integration in developed countries is supported by advanced research infrastructures and a large amount of R&D resources [6]. However, Jiang Hong (2023) quantitatively analyzed the relevant national policies and concluded that due to the multiplicity and variety of policies, the relevant policies failed to achieve effective integration or even contradicted each other [7]. In summary, Chinese and foreign scholars have conducted research on the Industry-Education integration from various aspects, and the results are quite fruitful. However, it is found that there are still some problems in the Industry-Education integration in the domestic financial accounting majors. Firstly, the research object is single, mainly focusing on middle and high vocational colleges or other technology majors. There are fewer researches on Industry-Education integration of talents training for accounting majors in applied undergraduate universities. And there is no systematic theoretical system and efficient implementation mechanism. Secondly, many scholars in China have learnt from the experience of the Industry-Education integration in Germany, Japan and other

developed countries, but whether the relevant experience is adapted to the Industry-Education integration in accounting majors in domestic colleges and universities has yet to be researched. And the content of this paper is different from that of foreign countries, taking the accounting major of LN College of Applied Undergraduate Colleges as the research object, exploring the current situation of the Industry-Education integration talent cultivation mode of the accounting major of domestic applied undergraduate universities under the background of the new business discipline. And putting forward the reform countermeasures of the talent cultivation mode suitable for the situation of China's economic development.

2. Survey and Analysis of the Current Situation of Industry-Education Integration Talent Cultivation for Accounting Majors in LN College

Founded in 1904, LN College is one of the major applied undergraduate colleges in western Guangdong. The Accounting Department of the Business School has two majors, Financial Accounting Education and Financial Management, relying on the Provincial Experimental Teaching Demonstration Centre for Economics and Management, and constitutes the "1+4+N" open teaching system of the new business discipline, which is designed to cultivate applied new business talents in accounting for the western region of Guangdong. Therefore, this paper selects the accounting major of LN College as the research object, and conducts a research on the teachers and students of the accounting major of the college through a questionnaire to explore the construction of a new mode of talent cultivation for the accounting major based on the Industry-Education integration

2.1 Analysis of the Basic Situation of the Respondents

Faculty and students of the department of accounting in LN College were selected as the respondents of this study. A total of 289 questionnaires were distributed and 289 were recovered, after screening and elimination, the total number of valid sub-scrolls was 284, of which 15 questionnaires were valid for teachers (there are a total of 16 existing

teachers of accounting majors in the college) and 269 questionnaires were valid for students, and the distribution of the respondents is shown in Table 1.

Table 1. Survey of Financial Accounting Students in LN College

target audience	frequency	Frequency (%)
Freshman	52	19.33
sophomore	60	22.30
junior	53	19.99
senior	104	38.38
total	269	100

2.2 Analysis of the Results of the Questionnaire Survey

2.2.1 Analysis of the policy on industry-education integration of talents training for financial accounting major

According to the survey, 84.38% of the students and 100% the teachers knew relatively well the talent training objectives of the financial accounting major. However, only 1.86% of students and 26.67% of teachers have heard of "new business". Regarding the policy of "Industry-Education integration", 63.94% of the students and 73.33% of the teachers think that the school has the policy of Industry-Education integration, but it is not clear enough. It can be seen that the talent cultivation objectives and training system of this major have not fully implemented the "new business", and the details of the policy of Industry-Education integration of the accounting major are not clear, which can't provide specific guidance for the in-depth integration between professional teaching and industrial development.

2.2.2 Analysis of curriculum resources

According to the survey, 18.22% of students and 20.00% of teachers regard "quality teachers" as the most scarce resource in professional learning, 49.44% of students and 60.00% of teachers think it is a "practical opportunity"; 20.82% of students and 6.67% of teachers think it is "teaching equipment"; 11.52% of the students and 13.33% of the teachers considered it "the latest case". It can be seen that the professional line of financial accounting has fully integrated learning resources, own resources and school-enterprise cooperation resources. It is easy to lead to teacher-centered teaching, and it is difficult to realize student-centered teaching mode.

2.2.3 Analysis of course teaching

School-enterprise cooperation is limited to organizing job fairs and inviting enterprise personnel to hold lectures, and there is a lack of curriculum teaching. According to the survey, 91.08% of the students and 86.67% of the teachers think that the number of courses of the accounting and financial major in cooperation with enterprises is small, and 96.28% of the students and 86.67% of the teachers think that it is necessary to re-adjust the content of the courses according to the industry demand. Through the analysis of the survey data, it can be found that the school-enterprise cooperation courses are few and the quality of teaching needs to be improved. It is necessary to adjust the curriculum system according to the needs of the industry.

2.2.4 Analysis of student internship and practice

Internship is an important way to cultivate students' practical ability and master vocational skills. According to the survey, the vast majority of teachers and students think that the internship opportunities provided by the school to enterprises are on the low side. And 70.63% of the students have less than two internships, which is not enough to meet the students' needs. At the same time, 29.33% of the students think that the internship positions are completely incompatible with their majors. In the process of internship. Only 21.56% of students do it themselves under the guidance of teachers. Through the survey data analysis, it is obvious that there are defects in the practical teaching system. The short internship time, unsuitable internship positions, imperfect internship system are easy to lead to students' professional skills cannot be well improved.

2.2.5 Analysis of faculty and staff

According to the survey, only 26.67% of the teachers who majored in financial accounting have at least three years of accounting experience. In the teaching process, 46.67% of teachers have never participated in the integration of industry and education projects, and 26.67% of teachers have never conducted interdisciplinary teaching. Most of the full-time financial accounting teachers lack full-time corporate accounting experience. Therefore, the teaching process may lead to the problem that the teaching content is out of touch with the development of enterprise accounting. In terms of teachers' technical

skills training, the vast majority of teachers only occasionally participate in the technical skills training of school-enterprise cooperation, of which 73.33% of the surveyed teachers' training time is less than one week. The reason for this is that most of the teachers believe that the heavy teaching load and the lack of school funds hinder teachers from participating in extracurricular practice and technical skills training. The data from the teacher survey are collated in Table 2.

Table 2. Survey of Accounting Faculty in LN College

variant		Frequency (%)
Teachers' corporate accounting work experience	0-2 years	73.33
	3-5 years	26.67
	6-10 years	0
	More than 10 years	0
Teachers' Participation in Industry-Education Integration Projects	past experience	26.67
	Not involved	46.67
	currently unknown	26.66
Teachers' participation in technical skills training through school enterprise co-operation	often attended	13.33
	occasional attended	73.34
	never attended	13.33
Teachers' participation in technical skills training hours	One month and over	0
	2-3 weeks	26.67
	Less than one week	73.33

3 Analysis of the Main Problems of Industry-Education Integration Talent Cultivation of Accounting Majors in LN College

3.1 Lagging Talent Training Objectives

New technologies, new industries and new dynamics are sprouting in the western region of Guangdong where LN College is located, and there is an urgent need for a group of accounting talents with new business thinking and high skills. Although the talent cultivation programme of LN College's accounting major mentions the strategic requirement of adapting to the industrial transformation of the country and Guangdong Province at the macro level, it

has not yet carried out this strategic orientation in depth in the setting of specific cultivation objectives. At present, LN College lacks the cultivation requirements of combining the accounting major with the field of artificial intelligence, which results in the insufficient degree of compatibility with the regional economic development. Therefore, it is necessary for LN College to review and adjust the talent cultivation programme of financial accounting major.

3.2 Inadequate Applied Curriculum System

3.2.1 Low interdisciplinary integration

In the era of digital economy, the new business accounting talents are required to master certain interdisciplinary knowledge. After investigation, it is found that the interdisciplinary integration of the financial accounting major in LN colleges is still relatively low. The main reasons are as follows: firstly, the interdisciplinary courses offered are few, involving only a small number of statistics and computer science courses, such as big data analysis courses and financial robotics courses; secondly, the credit hours of interdisciplinary courses are too few, so that the students cannot systematically learn the knowledge of other disciplines in a short period of time; thirdly, there is no real cross-fertilisation of different disciplines and no integration of knowledge and skills of other disciplines with the professional accounting courses. So, only by breaking down the disciplinary barriers can universities realise interdisciplinary cross-fertilisation and cultivate composite accounting talents with mathematical and business thinking.

3.2.2 Single mode of teaching the curriculum

According to the research, the accounting programme of LN College has obvious problems of monotony and lack of innovation in the teaching mode. Firstly, due to the relatively limited teaching resources, the college is difficult to provide diversified teaching equipment and innovative teaching case resources. This makes teachers rely more on the traditional lecture method in the teaching process. Such a teaching mode limits the cultivation of students' innovative thinking and practical ability. Secondly, some professional teachers lack the mastery of emerging teaching technology, resulting in outdated teaching content and single teaching

method. Finally, enterprises are not deeply integrated into the teaching process of schools, and the form of cooperation often remains on the surface, lacking substantive cooperation content and mechanism.

3.3 Inadequate Practical Teaching System

On-campus professional practical teaching is not perfect. On the one hand, the software and hardware facilities of the comprehensive practical training base are backward, and the computerized and simulation training systems are outdated, resulting in the content of practical training lagging behind the actual needs of enterprises. On the other hand, the content of on-campus practical training is seriously homogenised, and there is little difference between the teaching content and process of different practical training courses, which restricts the enhancement of students' practical ability and innovative thinking.

The implementation of off-campus practical sessions is also unsatisfactory. Most students lack sufficient on-the-job internship opportunities, resulting in insufficient practical experience. In the process of internship, the existing system of teaching is not yet perfect, which makes the internship process lack of relevance and effectiveness, and students do not acquire useful professional skills in the process of internship.

3.4 Faculty Practical and Technical Skills to be Improved

The development of smart finance era puts forward higher requirements for the training of accounting talents. The survey results show that most of the students want to readjust the curriculum arrangement according to the industry demand. However, the lack of the LN College's accounting faculty affects the curriculum arrangement and limits the quality and speed of accounting talent training. On the one hand, some of the on-campus professional teachers lack practical experience in enterprises, which may lead to the teaching theory lagging behind the practical work. On the other hand, the number of hired off-campus industry teachers is small. And the part-time enterprise teachers have a low degree of participation in the talent training process, which cannot be effectively integrated into the Industry-Education integration talent training of financial accounting major.

3.5 Incomplete Supporting System for Industry-Education Integration

After an in-depth investigation and data collection of the regional government and the accounting profession of LN College, it is found that the Industry-Education integration in the accounting profession of LN College is facing problems such as lack of institutional guarantee, limited funding and insufficient motivation for school-enterprise co-operation. Firstly, due to the lack of specialised policy guidance for the Industry-Education integration, it is difficult for the college to form an effective co-operation mechanism and a long-term mechanism in the process of promoting the integration of the financial accounting major with the industry. Secondly, the limited funding also restricts the college's investment in the Industry-Education integration, making it difficult to get sufficient support and guarantee for the relevant projects. Thirdly, the lack of clear cooperation goals and the motivation of school-enterprise cooperation leads to the low enthusiasm of enterprises to participate in the integration of industry and education. These problems have led to the limitation of both the depth and breadth of the Industry-Education integration. Therefore, in order to promote the real implementation of the Industry-Education integration, it is necessary to start from a number of aspects, such as the system, funding, and motivation for cooperation.

4 Countermeasures for the Reform of Talent Cultivation Mode of Industry-Education Integration of Financial Accounting Major in LN College

4.1 Reorientation of Talent Training Objectives

Under the background of new business science, the training objectives of talents in financial should be repositioned. The awareness of serving the local economy should be raised when formulating the talent training objectives, focusing on the investigation and analysis of the situation of the local industrial structure [8]. Therefore, the accounting profession of LN college should set talent cultivation objectives with characteristics according to the characteristics of regional economic and industrial structure, and take the initiative to

adapt to the needs of the local economy for complex accounting talents. On the one hand, facing the development trend of accounting work, integrating strategic management, information system and other new technology content closely related to artificial intelligence. On the other hand, cultivate students' business thinking and innovative thinking. The new business accounting talents not only need to master solid accounting professional knowledge and skills, but also interdisciplinary disciplinary knowledge and literacy.

4.2 Optimising the Applied Curriculum

4.2.1 Building a multi-level applied curriculum system

In line with the development of the era of intelligent financial and taxation, it is necessary to set up special disciplines according to the development of regional industrial structure, set up professional courses oriented to the development trend of the industry, and make teaching arrangements according to the needs of enterprises. In this regard, it is useful to build a "platform + module" accounting application course system that matches with the goal of talent cultivation through Industry-Education integration by focusing on the line of improving the quality of training applied talents in accounting and facing the four levels of the region, the industry, the enterprises and the positions. The four major curriculum platforms of general education, professional education, practical education and innovation and entrepreneurship are organised through the modules of public compulsory, public elective, subject foundation and professional core. At the same time, while developing the advantageous disciplines of this major, we should carry out cross integration of disciplines, and integrate several related disciplines into new disciplines.

4.2.2 Development of school-enterprise cooperation courses

Under the new business environment, only when enterprises participate in the formulation of personnel training program and curriculum system, can the construction of school-enterprise cooperation accounting curriculum be better carried out. First of all, set up a combination of online and offline enterprise courses, and invite enterprise technicians to serve as lecturers. In this way, students can immerse themselves in the real financial work

environment, come into contact with the most advanced information technology and obtain the latest teaching case resources. Secondly, the project-driven model is introduced into daily teaching and runs through the teaching process. In this process, students will have the opportunity to participate in actual projects and work with enterprises and teachers to solve practical problems. This mode can not only improve students' practical ability, but also cultivate their innovation and teamwork ability.

4.3 Building an All-round Practical Teaching System

To deepen school-enterprise cooperation, universities need to build a diversified practice platform and build a "whole process, progressive, modular" practice teaching system to ensure that practice teaching runs through every link of talent training. In the on-campus practice stage, students, on the basis of mastering certain professional knowledge, can improve their financial literacy and professional skills through in-class experiments, independent experiments and interdisciplinary simulation experiments. In the off-campus practice process, it is necessary to establish an efficient information exchange platform in order to track and guide students to practice. Through off-campus practice, students understand the job content and learn emerging technologies such as big data and financial robots. It cultivates students' innovative thinking and intelligent accounting skills to enhance their employment competitiveness in the era of digital economy.

4.4 Building a High-quality Teaching Staff

To build a high quality teaching team, the close cooperation between schools and enterprises is very important, and the only way is to jointly train "double qualified and double capable" teachers. On the one hand, schools and enterprises should build long-term training platforms. College teachers are encouraged to experience the work content and process of their posts in enterprises. This method can enrich their practical work experience, deepen their mastery of smart financial software and big data skills, and improve their practical teaching level. On the other hand, part-time teachers from external industries are invited to the school to give lectures and conduct classroom teaching. This is to make up for the

shortage of full-time teachers' practical teaching ability in the school, so that students can learn the skills and knowledge required in the production line [9]. The students can learn the skills and knowledge they need to have in the front line of production.

4.5 Complete Safeguard Mechanism for the Industry-Education Integration

In terms of system, the government has improved laws and regulations on the integration of production and education to form a good environment for personnel training. Clarify the rights and obligations of each participant to ensure that the integration of industry and education can be carried out in accordance with the law. And universities should formulate clear and detailed measures for the implementation of the Industry-Education integration, including the reform of education, cooperation between enterprises and universities, construction of academic and professional clusters, and establishment of a practical training system, and so on. In terms of funding, local governments increase financial input and provide financial subsidies for school-enterprise co-operation projects to reduce the economic burden of enterprises and colleges and universities, so that they can participate in the Industry-Education integration more actively. In terms of cooperation dynamics, the government should play a leading role in integrating resources from education, industry, human resources and other aspects. In addition, the government should build a platform for the integration of industry and education to promote information exchange and resource sharing among industries, enterprises and universities, which can improve the endogenous motivation and enthusiasm of all parties to participate in the integration of industry and education.

5. Conclusion

The rapid development of digital economy and the transformation of local industrial structure urgently require a large number of applied accounting talents, which inevitably puts forward new requirements on the mode of higher education personnel training. This paper selects LN College as the research object for case study. After investigation and research, it is found that the current Industry-Education integration for financial accounting major in

applied undergraduate universities still has problems related to lagging behind in talent cultivation objectives, incomplete application course system, insufficient capacity of teaching faculty, incomplete policies on Industry-Education integration, and so on. In view of the existing problems, the following suggestions and countermeasures are put forward: repositioning the talent training objectives, actively adapting to the needs of the regional economy and industry development; optimising the application-oriented curriculum; constructing a "whole process, progressive, modular" practice teaching system; creating a high-quality team of talents; and perfecting laws on the Industry-Education integration to mobilize the initiative of various parties.

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