

Research on the Cultivation Mode of Management Accounting Talents in Applied Undergraduate Colleges in the Age of Digital Intelligence — Taking Guangzhou Huashang College as an Example

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Abstract

The in-depth application of modern information technology in the accounting industry, such as big data and artificial intelligence, has brought profound changes to the accounting industry, and the enterprises have put forward new requirements for the professional competence of accounting talents, which also poses challenges to the cultivation of undergraduate accounting talents. The paper first analyzes the demand for the professional competence of accounting talents by enterprises in the era of digital intelligence, as well as the dilemmas faced by applied undergraduate colleges and universities in the cultivation of talents. Combined with the Framework of China's Professional Competence in Management Accounting and the competency model of management accountants, Guangzhou Huashang College actively explores the path of talent cultivation, and puts forward the creative "Three Constructions and Four Combinations". It provides an exploratory path for undergraduate colleges and universities to cultivate accounting talents in the era of digital intelligence from the aspects of target orientation, curriculum system, practical teaching, and faculty.

Keywords: digital intelligence era, applied undergraduate colleges and universities, accounting talent cultivation and reformation

1. Introduction

In the report of the 20th Party Congress of CPC, General Secretary Xi Jinping emphasized the need to accelerate the pace of the digital economy. At present, the new generation of technological changes represented by "big data", "intelligent accounting", "cloud computing", "Internet of Things", "blockchain", etc., have a

significant impact on the development of the digital economy and a profound impact on the evolution of the accounting industry. For this reason, the Ministry of Finance of China in December 23, 2021 released the "Accounting Industry Talent Development Plan (2021-2025)" clearly pointed out that "the new technological revolution, represented by information

technology, digital technology and artificial intelligence, has given rise to new industries, new business forms and new modes, which have had a significant and far-reaching impact on accounting theory, accounting functions, accounting organization, accounting tools and means, and require accounting practitioners to deeply apply the new technologies to promote the digital transformation of accounting and auditing"¹. At the same time, it is advocated that "the financial sector should cooperate with the education sector to deepen the reform of accounting education, rely on some universities, focus on the key factors directly affecting the construction of the professional system of the accounting discipline, and carry out research and exploration of education reforms oriented by strategic thinking, industry-financial fusion, and digital intelligence from the aspects of faculty, curricula, teaching materials, teaching contents, teaching methods, and practice bases, etc., and promote the integrated development of the industry-academia-research institute". Rapidly advancing new technologies not only bring unprecedented challenges to the traditional accounting industry and talent cultivation of accounting majors, but also put forward a new development direction for the current accounting education in colleges and universities, that is we need to carry out a "digital intelligence" (big data + artificial intelligence) reform to adapt to the development needs of the times.

The core objective of applied undergraduate colleges and universities is to cultivate professional talents who can deal with corporate accounting practices. Against the background of the demand of the Ministry of Finance, higher education experts and the market for accounting talents in the era of digitalization, these universities urgently need to innovate the training mode of traditional finance and economics professionals, explore, and improve the path of training accounting talents. This not only responds to the urgent demand for structural reform of the supply side of accounting talents, but also has far-reaching significance for improving the quality of accounting education in applied undergraduate colleges and universities, promoting students' employment and

entrepreneurship, as well as promoting the transformation and upgrading of economic structure.

2. Requirements for Management Accounting Talents in the Age of Digital Intelligence

Along with the continuous progress of network technology and the arrival of the era of digital intelligence, the demand of enterprises for basic accounting personnel will be significantly reduced, and the demand for senior management accounting talents will become increasingly prominent. Traditional manual accounting has been gradually replaced by artificial intelligence technology, therefore, the scope of work of accounting personnel is not only limited to basic financial accounting and information transfer, they must actively participate in the forecasting, decision-making, implementation and evaluation of various aspects, to promote the evolution of accounting personnel from the traditional bookkeeping function to the role of strategic advisors to the top of the enterprise management. In the context of the new era, the training requirements of enterprises for management accounting talents can be summarized as "three core competencies promotes" and "three conceptual changes".

2.1 Enhance Data Analysis Ability and Realize the Transformation from Data Recording to Decision Support

Prof. Chen Xinyuan pointed out in the "Seminar on Accounting Education Reform in the Age of Digital Economy" that "in the age of digital intelligence, accountants are no longer just recorders of data, but also interpreters of data and assistants to decision makers." That means accountants are no longer simply recording and organizing data, but should be able to extract valuable information from massive data. Accountants should learn to use data analysis tools and techniques to dig deeper into financial data, discover the trends and patterns behind the data, and then predict future market trends and business risks, and be able to provide rationalized recommendations for enterprises based on the results of data analysis to help them optimize resource allocation and improve operational efficiency.

¹ Ministry of Finance of China. Talent Development Plan for the Accounting Profession (2021-2025). [EB/OL](2021-12-23)[2024-05-10]. https://www.gov.cn/zhengce/zhengceku/202112/28/content_5664923.htm

2.2 Enhance the Ability to Use Technology and Lead the Transformation of Accounting from Preliminary Computerization to Comprehensive Digital Intelligence

In November 2021, the Ministry of Finance issued the “Outline of the 14th Five-Year Plan for Accounting Reform and Development” (hereinafter referred to as the “Outline of the Plan”), which puts forward the overall goal of “taking digital technology as the support, taking digital transformation of accounting and auditing work as the starting point, and promoting the expansion and upgrading of accounting functions”¹. This means that accounting work is gradually changing from preliminary computerization to comprehensive digitalization. Management accounting talents need to continuously improve their ability to use technology and become proficient in various accounting software and digital tools to adapt to this change. This not only enhances work efficiency, but also reduces human errors and enhances the accuracy and reliability of accounting information.

2.3 Enhance Integrated Solution Capabilities, Leading to a Shift from Professional Silos to Interdisciplinary Integration

Professor Liu Yongze proposed that “management accounting talents in the era of digitalization need to possess comprehensive interdisciplinary knowledge and problem-solving ability”. They not only need to be proficient in the knowledge and skills of the accounting profession, but also understand the basic knowledge of related fields such as marketing, operation management, information technology and communication skills. The enhancement of this comprehensive ability helps accountants to jump out of the traditional professional framework and look at the operation and management of enterprises with a broader vision, so that they can better understand and analyze the various problems in the operation of enterprises and put forward comprehensive and effective solutions, thus creating greater value for the enterprises. At the same time, it also requires accountants to maintain a continuous learning attitude and update their knowledge system to adapt to the ever-changing market environment.

To cope with the new demand for accounting talents in the era of “Digital Intelligence”, colleges and universities, as an important base for the cultivation and advancement of accounting talents, must actively respond and carry out the necessary reforms. Since 2018, the Ministry of Education has issued the “Action Plan for Artificial Intelligence Innovation in Colleges and Universities” and the “Circular on Promoting New Liberal Arts Research and Reform Practice Projects”, while the Ministry of Finance has also issued the “Outline of the 14th Five-Year Plan for Accounting Reform and Development” and the “Accounting Informatization Development Plan (2021-2025)”. In response to these policy calls, domestic scholars have conducted in-depth research on the reform needs of the training of accounting intellectualized talents, updating of education programs and innovation of training modes. In addition, national and regional accounting societies, management accounting professional committees, and solution providers in the field of management accounting have frequently joined hands with universities to organize academic conferences to jointly promote the reform process of China’s accounting intelligent talent training system.

3. The Dilemma of Management Accounting Talent Cultivation in Applied Colleges and Universities in the Era of Digital Intelligence

3.1 Mismatch Between Talent Training Program and Market Demand

Along with the gradual construction of China’s digital economic structure, new technologies such as big data, artificial intelligence, cloud computing and other new technologies have deeply penetrated various industries. Emerging financial sharing, financial robotics, and big data accounting models are fundamentally reshaping the accounting business process, so that the function of accounting is gradually shifted from single accounting to comprehensive management. This change in the industry has led to a significant restructuring of the demand for accountants. The society is in urgent need of composite management accountants who can skillfully use new technologies to analyze accounting data in depth and provide real-time decision support for enterprise management.

¹ Ministry of Finance of China. Outline of the 14th Five-Year Plan for Accounting Reform and Development [EB/OL]. (2021-11-24) [2024-05-10]. https://www.gov.cn/zhengce/zhengceku/2021-11/30/content_5654912.htm

However, many applied undergraduate colleges and universities still focus mainly on cultivating students in accounting education, overemphasizing the mastery of theory and professional skills. Although a part of colleges and universities have taken the lead in launching the reform of talent cultivation mode and attempted to integrate intelligent technology with accounting education, there are still numerous colleges and universities that have not yet put it into practice. The training mechanism of management-oriented accounting talents is obviously not in line with the current rapid development trend of intelligent finance.

3.2 The Existing Curriculum System Lacks Management Accounting Theory and Practice Courses

3.2.1 The Existing Theoretical Curriculum Is Insufficient

Due to the initial introduction of the concepts of “digitalization era” and “management accounting talents”, China’s institutions of higher education are still in the exploratory stage of the construction of the accounting curriculum system and have not form a perfect theoretical course system structure. Most of the accounting courses in applied undergraduate colleges and universities are still based on the traditional financial accounting course system, which leads to students’ shallow knowledge of core technologies such as cloud computing, big data analysis and artificial intelligence. Although some institutions have begun to try to enhance students’ ability of digital intelligence by introducing courses such as big data mining and analysis, computer applications, RPA robotics, etc., on the whole, the integration between these new courses and the practical courses of accounting majors is not high, and the teaching contents of technology, business and finance are still in a relatively independent state, which to some extent hinders the development of students’ ability to organically integrate digitalization technology and accounting professional knowledge.

3.2.2 The Existing Practice Platform Is Weak

In the context of digitalized finance, management accounting talents need to have the ability to apply theoretical knowledge to practice. However, market competition, technological advances, and the protection of commercial secrets by enterprises have limited the integration of industry and education, making it

difficult for students to have access to the latest digitalized finance. At the same time, many universities have established computerized accounting and financial accounting laboratories, which are mostly limited to the traditional accounting field and lack of informatization and digital content, making it difficult for students to deeply understand financial work. In addition, the construction of digital laboratory is relatively lagging behind, the update of experimental software is not timely enough, and there is still a big gap between experimental content and actual operation, etc., so that the practical courses cannot meet the needs of students’ vocational ability training, and it is difficult to adapt to the requirements of the new era.

3.3 Slow Process of Intelligent Upgrading of Faculty

With the increasing demand for management accounting talents, universities face the challenge of faculty adjustment. Accounting teachers are mostly graduates from universities or people from practical departments, but the former lacks practical experience and the latter lacks theoretical teaching. Although some teachers are well equipped with both theory and practice, they do not have a good grasp of emerging technologies such as intelligent financial sharing. Although some teachers recognize the importance of AI, their practical application ability needs to be improved. Overall, college teachers are not yet able to meet the new educational needs of the smart finance era.

4. The Path of Cultivating Management Accounting Talents in Applied Colleges and Universities in the Age of Digital Intelligence

The era of digital intelligence puts forward higher requirements for the professional competence of management accounting talents. The traditional accounting talent cultivation model can hardly meet the real needs and needs to be improved urgently. With reference to the guidelines of China Management Accounting Professional Competency Framework issued by the Chinese Institute of Certified Public Accountants (CICPA) in 2019 and the professional competency model, and following the guiding ideology of “science and technology leadership, school-enterprise cooperation, and integration of industry and education”, taking Guangzhou Huashang College as an example, it creatively puts forward the “three construction and four combination” management accounting cultivation program, which provides a new path

reference for local applied undergraduate colleges to cultivate management accounting talents.

4.1 The Concept of Competency

David McClelland proposed the concept of competency in 1973, which describes the personal characteristics that differentiate between those who excel in their work and those who are average, such as motivation, traits, etc.,

and these characteristics can be measured and can significantly differentiate performance. He also proposed the iceberg model, which divides personal qualities into two parts: the former contains basic knowledge and skills, which can be changed through training; the latter includes deeper qualities such as social roles and self-image, which are difficult to measure and not easy to change.

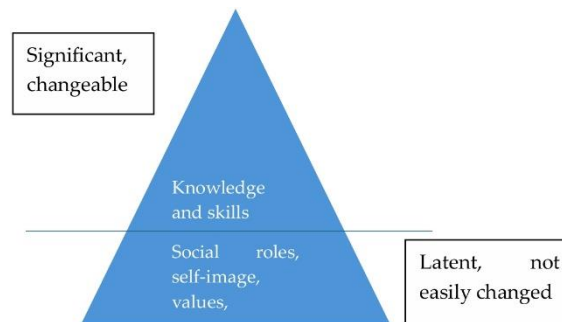


Figure 1. McClelland Iceberg Model

4.2 Constructing a Competency Model for Management Accounting Professionals

In March 2019, the Chinese Association of Accountants General issued the Chinese Management Accounting Professional Competency Framework, which is based on socialist core values, professional ethics, and integrity and self-discipline, and categorizes the competencies of management accounting practitioners into professional competencies and comprehensive competencies, of which the professional competencies include financial

accounting competencies and management planning competencies, and the comprehensive competencies include innovation competencies and leadership competencies¹. This paper reconstructs the professional competency model of management accounting talents based on McLellan's iceberg model and China Management Accounting Professional Competency Framework, and selects 22 indicators covering five elements, including professional ethical values, financial accounting professional skills, management planning ability, innovation ability and leadership ability.



Figure 2. Management Accounting Talent Competency Model

¹ Ministry of Commerce of China Competency Framework for the Management Accounting Profession in China [EB/OL]. (2019-03-25) [2024-05-10]. <http://images.policy.mofcom.gov.cn/file/20190327/2771553656585135.pdf>

The five elements of professional competence of management accounting talents are based on professional ethical values and progress hierarchically to professional knowledge, financial accounting professional skills, management planning ability, innovation ability and leadership ability. This professional competence is not only a multi-level, dynamic development of the ability system, but also closely linked between the levels, interacting with each other, together constitute a complete ability to promote the mechanism.

Professional ethics is the basis of the management accounting professional competency model, which requires management accounting workers to practice socialist core values, dedication, honesty and trustworthiness, to provide true and accurate financial information, to keep work secrets, to safeguard the legitimate rights and interests of the unit, not to sacrifice ethical norms to achieve their personal or unit's goals, to be clean and self-disciplined, and not to participate in fraud, bribe-giving and bribe-taking.

The professional skills of financial accounting include primary, intermediate, and advanced financial accounting, cost accounting, management accounting, financial management, internal control, risk management, tax planning, and information technology application skills. In the era of digital intelligence, management accounting talents not only need to master solid basic financial accounting skills, but also need to have the ability to use modern analytical tools and be able to skillfully use computer analysis software to efficiently process and analyze financial data and extract valuable information to support management decisions. In addition, digital intelligence also requires financial personnel to be able to integrate financial data with business in depth, and to gain insights into market dynamics and discover new economic growth points through data analysis.

Management planning capabilities require management accountants to have strategic management capabilities, budget management capabilities, cost management capabilities, operations management capabilities, performance management, investment and financing management capabilities, risk management capabilities, and management accounting reporting capabilities. These

capabilities not only help companies formulate and implement forward-looking financial strategies to ensure rational allocation and efficient use of resources, but also enable them to carry out, through the tools of digital intelligence. At the same time, it can also help enterprises make smarter choices in investment and financing decisions, identify, and respond to financial risks in a timely manner, and provide powerful decision support through accurate management accounting reports.

Innovation includes the ability to think innovatively and the ability to innovate management accounting methods. The ability to think innovatively enables management accounting talents to go beyond the traditional framework and put forward new and unique financial strategies and solutions for enterprises; the ability to innovate management accounting methods is reflected in the transformation and enhancement of existing management tools and technologies, which improves the efficiency and accuracy of financial management through the introduction of advanced data analysis methodologies and intelligent technologies, thus bringing more accurate decision-making support and greater economic benefits to the enterprise.

Leadership includes communication and coordination ability, team building ability and organizational ability. In the context of the digital age, the accounting industry is undergoing profound changes. However, organizations still face numerous challenges in introducing and implementing AI technologies. Communication and coordination skills help management accounting talents establish effective information exchange channels within and outside the organization to ensure the accuracy and timeliness of financial information. Strong team building ability can improve the team's overall work efficiency and innovation, which in turn promotes the improvement of the enterprise's financial management level. Organizational ability allows management accountants to plan corporate resources, optimize the financial management process, reduce corporate operating costs, and improve profitability. At the same time, good organizational skills also help to deal with various emergencies, to ensure the stability and flexibility of enterprise financial management.

Table 1. Indicators of professional competency model for management accounting professionals

Primary indicator	Secondary indicator	Interpretation
Professional ethics	Professional dedication	Love and responsible for the work, strict compliance with accounting laws and regulations
	Integrity and self-discipline	Provide true accounting information, keep the confidentiality of the work unit, objectivity and fairness, not to sacrifice the moral code at the expense of personal or organizational purposes, not to participate in fraud, bribery and bribery
Professional skills of financial accounting	Primary, Intermediate and Senior Financial Accounting	Master the basic principles of accounting, accounting standards, able to prepare financial statements, able to carry out more complex accounting processing
	Cost and Management Accounting	Master the analysis of cost aggregation, cost control, to provide decision support for management
	Financial Management	skilled use of financial tools, capital planning and management
	Internal Control and Risk Management	Identify and assess all kinds of potential risks, with the help of internal control system, effectively respond to and reduce the identified or possible risks
	Tax Planning	Reasonable and legal optimization of the tax, reduce the tax burden, file tax returns timely and accurately
	Information Technology Application Skills	Apply financial software to process financial data efficiently
Management planning capabilities	Strategic Management	Analyze the internal and external environment of the enterprise, assist in the development of long-term and short-term strategic planning, and ensure that financial activities are consistent with strategic objectives
	Budget Management	According to the enterprise strategy and business plan, formulate reasonable budget plan, and monitor the actual expenditure and budget compliance, and adjust the budget strategy in time to ensure that resources are reasonably allocated and effectively utilized
	Cost Management	Analyze and control the costs of the enterprise, carry out cost accounting, analysis and control, and help the enterprise to reduce costs and improve efficiency
	Operation Management	Monitor and analyze operational data, and improve operational decision-making through management accounting tools, to enhance the overall operational efficiency of the enterprise
	Performance Management	Design and implement an effective performance appraisal system to measure and motivate employees' performance through the development of Key Performance Indicators (KPIs) to ensure the realization of corporate goals
	Investment and Financing Management	Participate in the investment and financing activities of the company, assess the financial feasibility of investment projects, and provide strategic advice on raising capital to support the strategic development of the company

	Risk Management	Identify, evaluate, and monitor various risks faced by the company, including market risk, credit risk and operational risk, and formulate corresponding risk management strategies and countermeasures
	Management Accounting Reporting	Prepare and interpret management accounting reports to provide timely and accurate information to support internal decision-making, prepare regular financial reports, analyze financial data, and provide insights into the business conditions and financial performance of the enterprise
Innovation	Innovative thinking ability	Propose innovative and unique financial strategies and solutions for the organization
	Management accounting method innovation ability	Improve the efficiency and accuracy of financial management by introducing advanced data analysis methods and intelligent technologies
Leadership	Coordination and communication ability	Establish effective information exchange channels within and outside the organization to ensure the accuracy and timeliness of financial information. Enhance cohesion and trust among team members
	Team building ability	Enhance cohesion and trust among team members
	Organizational ability	Coordinate the planning of enterprise resources, optimize the financial management process, reduce the operating costs of the enterprise, improve profitability, be able to cope with unexpected situations, and ensure the stability and flexibility of financial management

4.3 The Path of Cultivating Management Accounting Talents in Applied Colleges and Universities in the Era of Digitalization — Taking Guangzhou Huashang College as an Example

The training program for accounting majors is still based on tradition and has not been integrated with digital financial technology, which leads to a disconnect between the curriculum content and the actual industry, an imbalance between the supply and demand knowledge structure, and a lack of interdisciplinary integration and innovation and entrepreneurship education. To cope with these problems, Guangzhou Huashang College has reset the training path of management accounting talents and created a curriculum system and training platform of “Three Constructions and Four Integrations”. The “Three Constructions” are the construction of general education courses, the construction of professional direction courses, and the construction of “Accounting + X” courses. The “Four Combinations” are the combination of management accounting and ideological and political teaching, the combination of

management accounting and information technology application, the combination of management accounting with practical ability, and the combination of management accounting and innovative and entrepreneurial education. Among them, the combination of general education courses and management accounting with professional ethics education is to realize the cultivation of professional ethics in the competency model of management accounting talents, the combination of professional orientation courses, management accounting with information technology application, and management accounting with practical ability to cultivate students’ professional skills in financial accounting, and the combination of “Accounting + X” courses and management accounting with innovative and entrepreneurial thinking education courses are to cultivate students’ management planning ability, innovation and leadership.

4.3.1 Improve the Curriculum System of “Three Constructions”

Based on the design guidelines of the “Three Constructions” curriculum system, Guangzhou

Huashang College has constructed the curriculum system shown in Table 2 below.

Table 2. Design of the “Three Constructions” Curriculum System of Guangzhou Huashang College

General Education Courses	Moral and Professional Ethics	Military Theory, Outline of Modern Chinese History, Ethics and the Rule of Law, National Security Education, Introduction to Xi Jinping’s Thought on Socialism with Chinese Characteristics for a New Era, Accounting Ethics
	Physical and Mental Health	Mental Health Education for University Students
	General Knowledge	Computer Fundamentals, English, Python Programming, Chinese Language
Specialized Courses	Academic Foundations	Management, Basic Accounting, Microeconomics, Macroeconomics, Statistics, Tax Law
	Professional Core Courses	Intermediate Financial Accounting, Financial Management, Advanced Financial Accounting, Topics in Management Accounting, Cost Accounting, Internal Control and Risk Management, Digital Management Accounting, Tax Law
	Information Technology Courses	Accounting Information System, Fundamentals of Big Data Analysis, RPA Accounting Robot, AI Financial Analysis
	Practical Courses	Management Accounting Experiment, Enterprise Behavior Simulation, Enterprise Group Financial Sharing, Accounting Practical Training, Comprehensive Internship of Enterprise Operation Simulation
“Accounting + X” Courses	Extension Courses	Introduction to ESG, ESG Reporting and Auditing, Data Assets, Capital Market Operation, Corporate Strategic Management, Consumer Behavior
	Finance and Economics Courses	Financial Accounting, Econometrics

4.3.2 Constructing a “Four Integrations” Training Platform

The first one is the combination of management accounting and the teaching of ideology and politics. The era of digitalization has put forward higher requirements on the professional ethics and legal literacy of management accounting practitioners. Guangzhou Huashang College fully implements the deployment of the General Office of the Central Government, the General Office of the State Council and the Ministry of Education on deepening the reform of the Civics and Politics courses in colleges and universities in the new period, and builds a platform for the cultivation of Civics and Politics of Accounting in cooperation with the School of Marxism, in accordance with the guideline of the cultivation system of the “three-whole cultivation of people”. Through cooperation with the School of Marxism to build a platform for the teaching and training of accounting and political thinking, we

have explored the combination of the professional education of management accounting with the education of accounting ethics and political thinking, improved the cultivation level of the political thinking courses, and realized the integrated development of the courses on political thinking.

The second one is to combine management accounting with information technology application. The prominent feature of the era of digitalization is that it is supported by the new generation of information technology such as “big intelligence, mobile, cloud and things”. In order to make up for the deficiencies of accounting majors in the application of new technologies under the traditional cultivation mode, the College and the School of Data Science set up an information technology professional course platform, and set up additional courses such as Python Programming, Big Data Analysis Basics, RPA Accounting Robotics, and AI

Financial Analysis for accounting majors, so as to enhance students' ability of data analysis and processing.

The third one is the combination of management accounting with practical ability. Practical application is the orientation of management accounting teaching reform. Our college has formed a practice teaching platform through the cooperation mechanism of industry-teaching integration and school-enterprise co-construction. It coordinates the resources of all parties, focuses on improving students' practical ability, and realizes the deep integration of theoretical teaching and practical teaching. Cultivate students to pay attention to real problems and improve their ability to analyze and solve problems.

The last one is the combination of management accounting with innovation and entrepreneurial thinking ability. In the era of digitalization, business innovation and management innovation are endless, and the development of digital economy is booming. Under the atmosphere of "mass innovation and entrepreneurship", the college combines management accounting teaching with innovation and entrepreneurship thinking ability and sets up an innovative teaching platform. Through case teaching, simulation, innovation and entrepreneurship competitions and other ways to cultivate and motivate students' innovative thinking, entrepreneurial awareness, and have a stronger management accounting professional application ability.

4.3.3 Enhancement of Faculty Building

The realization of the new management accounting training mode depends on building an intelligent and high-level faculty. In recent years, our college has optimized the construction of the faculty through various channels such as talent introduction, exchange and cooperation, and faculty training. Specifically, the first is to strengthen the introduction of high-level talents in cutting-edge fields, focusing on the introduction and cultivation of interdisciplinary talents, such as the introduction of professors specializing in computer science to enhance the power of IT professionals; the second is to strengthen the exchange and cooperation of talents, give full play to the advantages of the group schooling and exchange and cooperation of faculty members among colleges and universities to enhance the professional level; the

third is to set up a team of scientific researchers and teachers and researchers to carry forward the spirit of passing on the spirit of helping and assisting and the spirit of teamwork and improve the level of faculty members' teaching.

5. Conclusion

Through the study of "Management Accounting Talent Cultivation Mode in the Era of Digitalization and Intelligence", it is found that under the background of big data and artificial intelligence, enterprises have new requirements for management accounting practitioners. However, in terms of management accounting talent cultivation in applied undergraduate colleges, there are problems such as the mismatch between talent cultivation programs and demands, the lack of management accounting theory and practice courses in the existing curriculum system, and the slow upgrading process of faculty members' intelligence. Based on this Guangzhou Huashang College creatively puts forward the "Three Constructions" of general education courses, professional orientation courses and "Accounting + X" courses, as well as the "Four Constructions" of combining management accounting with ideological and political teaching, combining management accounting with information technology, combining management accounting with practical ability, and combining management accounting with innovative and entrepreneurial thinking ability, in order to solve the problem of mismatch between practice and talent training.

Teaching reform is a continuous process, although we have achieved certain results, we still need to continue to explore and improve, with a view to comprehensively improve the scale and quality of management accounting personnel training in applied undergraduate colleges and universities, and strive to cultivate and deliver more high-quality management accounting professionals to meet the development needs of the society.

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