

# The Framework and Training Path of Accounting Professional Talents in the Digital Economy Era

Tingjie Ma

Tangshan Vocational & Technical College, Tangshan 063000, China.

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**Abstract:** With the progress of the times, the development of information technologies such as big data, artificial intelligence, and cloud computing is also in full swing. These new information technologies continue to impact China's existing traditional industries, enabling them to integrate and innovate, while also promoting China's entry into the digital economy era. For the accounting industry, this has also led to higher demands from society for accounting professionals, and most basic accounting personnel will face the dilemma of job changes as a result. This requires vocational colleges to consider more comprehensive training strategies when cultivating accounting professionals, so that accounting professionals can adapt to the new accounting functional requirements of contemporary society.

**Keywords:** Digital Economy Era; Accounting Professionals; Talent Cultivation; Accounting Professional Framework

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## 1. Introduction

The university stage is an important period for accounting talents to cultivate their abilities and shape their professional awareness. The training mode of accounting talents in this stage must keep up with the times in order to effectively cultivate the accounting professionals urgently needed by society. Therefore, in the era of digital economy, vocational colleges should take corresponding accounting curriculum reform measures to adapt to the demand for accounting talents in contemporary society. This article analyzes the necessity of transforming basic accounting personnel into management accounting personnel in the digital economy era, and proposes the ability framework that accounting professionals should possess in the digital economy era, as well as the training strategies that vocational colleges need to reform when cultivating accounting professionals.

## 2. The necessity of accounting personnel transformation in the digital economy era

### 2.1 Transformation of basic accounting personnel to management accounting personnel

With the gradual integration of digital technology into various aspects of enterprise management, traditional work models have changed, with the most obvious change being the development from paper-based office to paperless office. In this context, the abilities and tasks that accounting personnel should possess and perform have also changed. Therefore, under the influence of the social environment, more and more basic accounting personnel are gradually transformed into management oriented financial personnel, in order to better promote the healthy and stable progress of the enterprise and achieve its strategic goals.

Related research indicates that by 2030, the composition of accounting personnel in China will become around 10% of accounting personnel, mainly responsible for the financial work of small and micro enterprises; About 20% of accounting personnel are professional accountants, mainly responsible for the financial work of small and medium-sized enterprises; About 70% of accounting personnel are mainly responsible for the financial work of large and medium-sized enterprises as management accountants.

From this study, it can be analyzed that in order for accounting professionals to realize their self-worth in accounting work, they inevitably need to transition from exposure to accounting to management accounting, in order to enhance their professional skills, information technology skills, and management abilities. For vocational colleges, when teaching accounting students, they should also shift from basic accounting teaching content to management accounting teaching content, in order to help accounting students better become management accountants.

## **2.2 Society has put forward higher requirements for accounting ability**

In the past, as an accountant, one only needed to possess the basic functions of accounting calculation ability and accounting supervision ability to complete most of the financial work. However, in the current era of digital economy, the abilities that accounting personnel possess are not limited to accounting and supervision abilities, but should also possess certain innovative abilities, data analysis abilities, and digital thinking abilities.

The reason why accounting needs to have innovative ability is that with the progress of the times, enterprises need to have more innovative decision-making in the development process. Accounting should help managers make decisions through financial analysis, so accounting personnel need to have innovative ability. At the same time, in the era of digital economy, there are already high requirements for data analysis and digital thinking skills. The job of accounting personnel is to deal with various financial data, so with the informatization of financial data, accounting personnel inevitably need to have high data analysis and digital thinking skills.

With the progress of the times, the public has already put forward higher requirements for the abilities that accounting should possess. For vocational colleges, in order to enhance the abilities of accounting students on campus and meet the needs of society for accounting personnel, it is necessary to study the path of optimizing and cultivating accounting professionals in the digital economy era, in order to provide more high-quality and excellent accounting professionals for enterprises.

## **3. Framework of accounting professional talent capability in the digital economy era**

### **3.1 Professional ethics and values**

Professional ethics and values are the foundation of the ability framework of accounting talents, running through the entire career of any accountant. Professional ethics and values are mainly reflected in accounting personnel's ability to maintain objectivity, impartiality, integrity, and self-discipline in fulfilling every job responsibility, so as to handle and analyze every economic business, possess a strong sense of social responsibility and a willingness to learn for life.

### **3.2 Professional knowledge and skills**

Professional knowledge and skills are the entry criteria for the accounting industry. For any accounting talent, only with sufficient professional knowledge and accounting skills can they enter the accounting industry. The so-called professional knowledge and skills refer to the accounting, supervision, analysis, control, management, etc. carried out by accounting personnel in financial work.

### **3.3 Behavioral Skills**

Behavioral skills refer to the ability of accountants to transmit and interpret financial and non-financial information, to establish relationships, and to cooperate across functions, including communication, adaptability, expression, communication, teamwork, problem analysis, problem solving, organization and coordination, and self-learning.

### **3.4 Strategic and business perspective**

Strategic and commercial vision, also known as the business skills of accountants, refers to that accountants identify corresponding risks and build business opportunities for corporate identity to help enterprises create more economic value in the market and economic regulatory environment by using personal professional knowledge. The abilities that should be possessed in the strategic and business perspective of accounting include innovative thinking ability, systematic thinking ability, cross-border thinking ability, macroeconomic perspective, departmental and industry perspective, etc.

## **4. Strategies for training accounting professionals in the digital economy era**

### **4.1 Enriching accounting teaching content and curriculum system**

For vocational colleges, in order to improve the training quality of accounting professionals, the first thing to do is to enrich the teaching content and curriculum system of accounting based on the actual needs of accounting personnel in current social enterprises. Only in this way can accounting students adapt to the work mode of enterprises faster and better after entering society, achieve the integration of teaching content and actual job positions, and become high-quality accounting talents that meet the needs of the new era society.

### **4.2 Reforming the teaching mode of accounting talent training**

When carrying out accounting courses in vocational colleges, the teaching mode used is generally teacher led, and students can only follow the teacher's command and passively learn in the classroom. However, this teaching mode is not conducive to students mastering various accounting knowledge, as the accounting knowledge they learn is already limited by the guidance of the teacher. Only by enabling students to learn accounting in their own way and enhancing their subjective initiative in the classroom can they learn more accounting knowledge and achieve significant results in cultivating accounting talents.

In addition, group teaching mode can also be used during the teaching process. For example, by utilizing group collaboration and conducting case study and analysis activities, students are encouraged to apply their theoretical knowledge in a team manner to enhance their practical and analytical abilities, strengthen their professional accounting skills, and enhance their own expression, communication, and teamwork abilities during this process.

### **4.3 Actively carry out practical activities in accounting teaching**

For the training methods of accounting professionals, most vocational colleges place too much emphasis on theoretical knowledge teaching, because through this method, students can master more accounting theoretical knowledge and easily obtain accounting related professional certificates. Because the ability recognition of accounting professionals in society is evaluated through certificates, for vocational colleges, only by providing more accounting certificates to the accounting professionals they cultivate can it contribute to the improvement of talent employment rate.

## **5. Conclusion**

Overall, in the context of the digital economy era, vocational colleges should transform their traditional plans for cultivating accounting professionals, keep up with the pace of the times, and consider the current needs of society for accounting professionals to innovate their training plans. By enriching the accounting teaching content and curriculum system, innovating the teaching mode of accounting talent cultivation, and actively carrying out practical activities in accounting teaching, we can cultivate more diverse and specialized skills for accounting professionals, and become high-quality talents useful to society.

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Fund Project: Phase Research Results of the 2021 Hebei Province Human Resources and Social Security Research Project's General Project "Research on the Capability Framework and Improvement Path of Digital Intelligence Financial and Accounting Personnel" (Project Number JRS-2021-3063).