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# Empowering the Cultivation of Higher Vocational Accounting Talents in the Digital Intelligence Era: Addressing the Contradiction between Supply and Demand with Effective Strategies

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**Abstract:** This article deeply explores the contradiction between supply and demand and strategies faced by the training of higher vocational accounting talents in the digital intelligence era. It reveals the mismatch between market demand for digitally intelligent accounting talents and the current supply of higher vocational accounting education, and analyzes the main reasons for this contradiction. The article proposes specific strategies such as reconstructing the curriculum system, strengthening teaching staff, enriching practical teaching resources, promoting industry-education integration, and focusing on students' comprehensive quality and innovation ability. These strategies aim to guide the reform and development of higher vocational accounting education, and provide theoretical support and practical guidance.

**Keywords:** Digital intelligence; Higher vocational accounting talents; Supply and demand; Strategies

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## 1. Introduction

With the rapid development of big data, cloud computing, artificial intelligence, and other technologies, the accounting industry is undergoing significant changes. The digital and intelligent era has not only transformed the methods and content of accounting work but has also raised new demands for accounting talents. As a crucial platform for cultivating accounting talents, higher vocational accounting education faces unprecedented challenges and opportunities. However, the current training system for higher vocational accounting talents has several issues, including the mismatch between supply and demand, curriculum deficiencies, and insufficient teaching staff, hindering its ability to meet the market's demand for digitally intelligent accounting talents. This article will explore these challenges and offer corresponding strategies to address them.

## 2. Changes In Demand For Accounting Talents In The Era Of Digital Intelligence

The surge in data volume, increasing need for decision-making support, widespread adoption of new information systems, and technological advancements have pushed accountants to acquire skills such as big data statistics, programming extraction, and visual presentation. Accountants must move beyond traditional accounting records and focus on risk management and business planning, using data analysis to uncover business trends and support corporate decision-making. Therefore, it is crucial for accountants to continually learn cutting-edge technologies like big data, programming, and business intelligence tools to enhance their data processing and analysis abilities.

In the era of digital intelligence, the demand for accounting talents has changed dramatically, and technical application capabilities have become key. Accountants need to be proficient in big data analysis, master system operations such as ERP and CRM, and keep up with new technologies such as cloud computing and blockchain. Capabilities such as data processing, report generation, system operation and new technology application are indispensable, helping enterprises to make accurate decisions and optimize resource allocation.

In the digital intelligence era, comprehensive quality and innovation ability are highly valued for accounting talents. Accountants must possess a diverse skill set and adhere to professional ethics and a strong sense of responsibility. They must also have effective communication, collaboration, and leadership abilities. Innovation capabilities are crucial for competitiveness, and accountants must keep up with technological advancements, utilize new technologies, and deeply analyze data to support decision-making. Businesses seek comprehensive accounting talents with interdisciplinary skills, effective communication, innovative thinking, and data analysis abilities to drive digital transformation and business upgrades. This requires continuous self-improvement and adaptation to the changing times.

### 3. Current Status of Education Supply

Curriculum system lags behind: Higher vocational colleges face significant challenges in training accounting talents due to the mismatch between supply and demand. The main reason for this issue is the outdated curriculum system, which has not adapted to the changing demands of businesses in the digital intelligence era. Companies now require accounting talents with skills beyond traditional accounting and report preparation, such as data analysis, information technology application, and interdisciplinary knowledge. However, many higher vocational colleges' accounting curriculum still primarily focuses on basic theory and skills, neglecting the integration of emerging technologies like big data, cloud computing, and blockchain.

Insufficient teaching staff: The shortage of teachers is a significant challenge in the training of accounting talents in higher vocational colleges. It has a direct impact on teaching quality and the supply-demand balance. Moreover, the quality of teachers varies, with some lacking in the latest industry trends and practical experience. The lack of teaching staff also hinders practical teaching, as accounting is a hands-on subject that requires students to practice in real or simulated work environments. However, the shortage of teachers has led to a limited availability of practical teaching resources, hindering students' practical ability and problem-solving skills.

Lack of practical teaching resources: Many higher vocational colleges have inadequate internship training bases, outdated teaching equipment, and a lack of practical teaching materials. Additionally, some teachers lack practical experience, making it challenging for them to effectively guide students. These issues make it challenging for students to gain practical skills in real or simulated environments, negatively impacting their employability. As a result, students trained in higher vocational accounting education may have strong theoretical knowledge but inadequate practical abilities, making it challenging to meet employers' needs. Companies often find that graduates struggle to adapt to their roles and require additional training, which not only increases their costs but also hinders students' career development.

### 4. Solution

Reconstruct the curriculum system: Guided by market demand, it needs to reconstruct the curriculum system to ensure the timeliness and forward-looking nature of course content. Reduce duplication and redundancy in curriculum, and organically combine basic courses such as "Basic Accounting" and "Financial Accounting" with professional courses such as "Cost Accounting" and "Management Accounting" to form a systematic and coherent knowledge system. Add courses on the application of cutting-edge technologies such as big data, cloud computing, and artificial intelligence in the accounting field to enable students to master modern accounting technology tools and methods<sup>[1]</sup>.

Reform teaching methods: In order to improve the effectiveness of accounting teaching in higher vocational colleges, teaching methods should be reformed: real cases of enterprises should be introduced for case teaching to enhance students' practical analysis ability; project-based teaching should be implemented to allow students to master accounting knowledge and cultivate team and problem-solving abilities in completing specific tasks. At the same time, promote online and offline hybrid teaching, integrate modern information technology, improve teaching interactivity and learning efficiency, and comprehensively optimize student learning experience and effectiveness<sup>[2]</sup>.

Strengthen the construction of teaching staff: In order to strengthen the construction of the teaching staff, it needs to implement multiple measures: formulating preferential policies to attract elites with digital and intelligent skills to join; regularly holding training classes and seminars to improve teachers' technical literacy and teaching capabilities; inviting industry experts and executives to teach part-time or lecture, Enrich teaching content; build a complete incentive mechanism to stimulate teachers' enthusiasm for participating in teaching reform and scientific research innovation, and jointly promote a leap in teaching quality and scientific research strength<sup>[3]</sup>.

Enrich practical teaching resources: In order to enrich practical teaching resources, it is necessary to increase investment in the construction of advanced training rooms and simulation teaching platforms to strengthen students' practical abilities. At the same time, school-enterprise cooperation and industry-university-research cooperation would be deepened, widely introduce enterprise resources, provide students with abundant practical opportunities, ensure that students can learn and apply accounting knowledge in a real or highly simulated environment, and improve their overall quality and employment competitiveness<sup>[4]</sup>.

Promote the integration of industry and education: Actively promote the integration of industry and education, cooperate deeply with enterprises, and jointly formulate talent training plans to ensure that teaching content closely adheres to professional standards. At the same time, teachers are encouraged to go deep into corporate practice projects, promote the transformation of scientific research results, build a practical platform for students, enhance practical experience and innovation capabilities, and achieve deep integration of education and industry<sup>[5]</sup>.

Pay attention to the cultivation of students' comprehensive quality: Pay attention to the cultivation of students' comprehensive quality and innovative ability, integrate comprehensive quality courses into teaching, organize innovation and entrepreneurship activities, and stimulate students' innovative thinking and practical ability. Through this series of measures, its aim to cultivate accounting talents with both professional skills and comprehensive qualities to adapt to the new requirements of the accounting industry in the digital era and lay a solid

foundation for students' long-term development<sup>[6]</sup>.

## 5. Conclusion

As mentioned above, the training of higher vocational accounting talents empowered by digital intelligence faces challenges such as the contradiction between supply and demand, lagging curriculum system, insufficient teachers, and lack of practical teaching resources. In order to cope with these challenges, a series of strategies need to be adopted, including reconstructing the curriculum system, strengthening the construction of teaching staff, enriching practical teaching resources, promoting the integration of industry and education, and focusing on cultivating students' comprehensive quality and innovative abilities. The implementation of these measures can effectively improve the quality and level of higher vocational accounting education and cultivate more high-quality accounting talents who adapt to market demand and have digital and intelligent skills.

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