The Construction of Curriculum System and Practice Approach for the Training of Digital Intelligent Finance and Taxation Talents in Universities from the Perspective of New Quality Productivity

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Abstract: As a frontier productive force, the new quality productive not only innovates the relations of production and the mode of production, but also has a profound impact on the training of financial and taxation talents in universities. From the perspective of new quality productivity, universities still face multiple challenges in the process of the training of digital intelligent finance and taxation talents. In order to deal with the above difficulties, it is necessary to promote the construction of the course system for the training of digital intelligent financial and taxation talents from the aspects of designing the course content of "one core and multiple environments", building the course structure of "dynamic reorganization", shaping the course form of "virtual and real integration", deepening the course supply of "rich and diverse". From the aspects of optimizing the system construction at the macro level, deepening the integration of production and education at the middle level, and strengthening the practice of school and enterprise at the micro level, the practical path of the training of financial and taxation talents with digital intelligent is implemented.

Keywords: New quality productivity; Digital intelligent; Finance and taxation talents training; Curriculum system reform

1. Introduction

New quality productivity is composed of "high-quality" workers, "new media" labor materials, "new material quality" labor objects, with scientific and technological innovation as the core, strategic emerging industries and future industries as the position, with high-quality development as the purpose, to adapt to the new era, new economy, new industries[1]. The new quality productivity takes the virtuous cycle of education, science and technology, and talents as the internal mechanism of its functional operation, and requires that the education mode be more in line with the needs of the "new quality" era[2]. The 2024 "Government Work Report" also pointed out that "adhere to the integration and overall promotion of the construction of a powerful education, science and technology, and talent country". Under the requirements of the development of new quality productivity, new business scenarios spawned by new quality labor will gradually replace traditional business scenarios, and new positions such as intelligent financial accountants and intelligent financial and tax engineers continue to emerge, prompting the cultivation of financial and tax talents to face the arduous task of intelligent transformation. In this regard, this paper will base on the endowment composition of digitally intelligent financial and tax talents and the characteristics of talent demand in the "new quality" era, and carry out the curriculum system construction and practical research of digitally intelligent financial and tax talents training, and strive to provide theoretical support and practical inspiration for the reform of teaching content and curriculum system in colleges and universities, as well as the cultivation of digitally intelligent financial and tax talents to promote the development of new quality productivity.

2. The Realistic Dilemma of the Training of digital Intelligent Financial and Taxation Talents in Colleges and Universities from the Perspective of New Quality Productivity

2.1 Educational concept penetration is not deep

First, the traditional concept of education is deeply rooted. The teaching mode of some colleges and universities still focuses on theoretical teaching, ignoring the cultivation of practical ability and innovative thinking, which is crucial in the era of digital intelligence. Students have few opportunities to access to the knowledge or skills related to digital intelligence finance and taxation, which makes it difficult for them to quickly integrate into the rapidly changing industry needs. Second, the university's understanding of the concept of intelligent educa-

tion is not deep enough. When planning the training program for finance and taxation talents, some colleges and universities failed to closely align with the development demands of new quality productivity, and only added courses such as big data and artificial intelligence in the training plan symbolically, failing to build a digital intelligence talent training path highly compatible with finance and taxation majors[3]. Thirdly, students have vague cognition of the comprehensive quality required by the digital intelligence financial and taxation talents. Most students do not realize that the financial and tax talents needed for the development of new quality productivity are not in the traditional sense of accounting processing and tax planning, but also in the integration of information technology, data analysis and innovative thinking. Due to the lack of in-depth understanding of the development trend of this emerging field, it is difficult for students to accurately grasp the core competitive advantages required for digital intelligence finance and taxation talents.

2.2 Lag in updating the curriculum system

First of all, the traditional finance and taxation curriculum system fails to fully integrate the emerging digital intelligence technology. In view of the penetration and application of big data, artificial intelligence, blockchain and other technologies in the field of finance and taxation, the relevant courses in colleges and universities have not been deeply involved in this frontier field, which directly leads to the lack of appropriate adaptation and processing ability of finance and taxation students when facing the practice of digital intelligence finance and taxation. Secondly, simulation practice teaching links are weak. The field of digital intelligence finance and taxation requires students to have excellent practical operation ability. However, the practical courses in some universities often lag behind the development of the industry and fail to match the rapidly evolving productivity. The practical training software and platform are relatively obsolete, which makes it difficult for students to effectively master the application of digital intelligence finance and taxation tools in practice. Finally, the design of curriculum system mostly presents the characteristics of fragmentation. There is a lack of effective connection between the teaching content of basic courses, professional core courses and extension courses, and each course presents a collection of independent units without clear correlation, rather than a course system architecture with clear goals, rigorous structure and relevant reinforcement and support of each part.

2.3 Insufficient interdisciplinary integration

On the one hand, the interdisciplinary integration of finance and taxation and information technology in universities is not sufficient. The major of finance and taxation generally focuses on the study of finance and taxation theories and regulations, and has a relatively shallow grasp of digital intelligence technologies such as big data analysis and artificial intelligence. However, in the development of new quality productivity, the financial and tax posts of digital intelligence are in urgent need of compound talents who are proficient in the professional knowledge of finance and tax and skilled in the use of advanced technology. Due to the lack of integration between disciplines, it is difficult to train finance and taxation talents with cross-field comprehensive ability. On the other hand, teachers fail to pay enough attention to the importance of interdisciplinary teaching in curriculum design and teaching arrangement. Some teachers, limited by their own professional background, mainly focus on their own professional knowledge in teaching, which is difficult to cross the existing framework, stimulate students' interdisciplinary exploration desire and guide them to think deeply. As a result, the knowledge system of students majoring in finance and taxation tends to be single, and it is difficult to flexibly integrate multidisciplinary knowledge to deal with complex problems. Thus, to a certain extent, the comprehensive improvement of innovative thinking and comprehensive literacy is hindered, and it is not conducive to colleges and universities to cultivate digital intelligent talents with interdisciplinary integration ability to meet the needs of the development of new quality productivity.

2.4 Lack of high-quality teachers

On the one hand, there is a shortage of interdisciplinary teachers with both digital intelligence skills and financial and tax expertise. Although teachers in the field of finance and taxation are quite proficient in traditional finance and taxation theory and practice, they are relatively unfamiliar with digital intelligence technology. In order to make up for this gap, some schools turn to hire teachers with computer professional background to undertake relevant teaching tasks. However, such teachers usually lack the theoretical basis of finance and taxation, and their teaching content is limited to big data application, artificial intelligence and other technologies, which have not been deeply applied in the field of finance and taxation. As a result, the integration of digital intelligence technology and finance and taxation knowledge is not deep. On the other hand, universities have shortcomings in teacher training and talent introduction. Some colleges and universities have insufficient resources investment in the training of teachers' digital intelligence skills, which leads to limited ways for teachers to improve their digital intelligence ability. At the same time, in the process of talent introduction, many colleges and universities cannot provide generous salaries and benefits and broad development platforms, and it is difficult to attract outstanding teachers with both digital intelligence expertise and financial and taxation professional background. The structure optimization and quality improvement of the teaching team are faced with numerous obstacles, which seriously affects the quality and efficiency of financial and taxation professional talent training.

2.5 There is an obvious disconnect between the demand for production, teaching and research

From the perspective of industrial demand, with the vigorous development of new quality productivity, the demand for composite talents with both professional knowledge of finance and taxation and digital intelligence technology ability is becoming more and more urgent in the field of finance and taxation. However, the cultivation of finance and taxation professionals is difficult to accurately meet the actual needs of enterprises in terms of knowledge structure construction and practical skills mastery. At the teaching level, the curriculum and teaching content of colleges and universities have not kept pace with the development of digital intelligence. The traditional and single teaching mode still occupies the dominant position, ignoring the cultivation of students' practical skills and the stimulation of innovation ability. As a result, the knowledge and skills accumulated by students on campus cannot quickly meet the actual needs of jobs. At the scientific research level, there is a certain disconnect between the research results of universities and the practical application of industry. Most of the scientific research projects focus too much on theoretical exploration and pay insufficient attention to the actual needs of the industry. Due to the lack of practical feasibility and operation convenience, the research results are only limited to the academic discussion level, which is difficult to transform into the actual force to promote industrial upgrading and improve production efficiency.

3. Construction of Curriculum System for the Training of Digital Intelligent Finance and Taxation Talents in Colleges and Universities from the Perspective of New Quality Productivity

3.1 Design the course content of one core and multiple environments

"One core" index digital intelligent finance and taxation personnel training course "core" is relatively stable, that is, emphasize the "foundation" of the course content, specifically, the first is to build a well-defined curriculum structure. The basic course focuses on explaining basic concepts and principles, while the professional core course explores the professional field of finance and taxation in depth, and expands the course to guide students to pay attention to the frontier trends and interdisciplinary applications in the field of finance and taxation. The second is to innovate teaching methods. Teachers use practice-driven teaching strategies, select fiscal and tax cases close to real life, and guide students to apply the basic theories and principles they have learned to case analysis. The "field" of the "multi-environment" index digital intelligent finance and taxation personnel training course is connected with the new quality productivity, that is, the core course content is carried in the real context of digital intelligent finance and taxation training course, intelligent finance and taxation transformation and industry and financial integration course, intelligent finance and taxation transformation and practical course, and comprehensive budget management course based on strategic goals. Help to improve the financial and taxation major students' digital intelligence financial and taxation.

3.2 Build a dynamic reorganized course structure

Integrated design of financial and tax business accounting, financial and tax data collection, circulation and application, financial and tax intelligence+ courses and other disciplinary knowledge and skills, to "practical experience integration" and "creative learning center integration" as the orientation to build a dynamic restructuring of the course structure. "Integration of practical experience" focuses on linking interdisciplinary content with real life and structurally designing practical projects, so that students majoring in finance and taxation can acquire practical knowledge to solve financial and taxation problems; "Creative learning center integration" focuses on creating a learning environment that allows students to actively intervene and deeply participate, so that they can find the integration points of the content of finance and taxation in the process of solving problems independently[4]. Through the dynamic restructuring of the course structure, the students of finance and taxation can systematically understand the world and experience the process of knowledge transfer. With the help of the dynamic restructuring of the course structure, finance and taxation students can know the process of knowledge transfer, apply theoretical learning to practice, refine and deepen theoretical understanding from practice, and form a cyclic and progressive learning closed loop.

3.3 Shaping the course form of virtual-real integration

Based on the new characteristics of higher education, which increasingly shows the integration of online and offline, and the deep integration of virtual and reality, it fully relies on advanced technologies such as virtual simulation, augmented reality, and digital twin to realize the seamless connection between physical space and virtual digital space. Create a multi-dimensional learning field that not only maps reality but also surpasses reality, but also integrates data thinking, critical thinking, innovative thinking and intelligent application skills[5]. In this innovative course form, students majoring in finance and taxation are deeply immersed in the form of "real body" and "virtual avatar" to experience the course learning, put themselves in the real finance and taxation business scene, and use virtual technology to break through the realistic restrictions and carry out deeper exploration and practice, so as to improve the high-level intelligent professional quality of students majoring in finance and taxation. Enhance the employment competitiveness and career adaptability of the financial and taxation talents with digital intelligence in colleges and universities.

3.4 Deepen the rich and diversified curriculum supply

Considering that colleges and universities are fusion hubs of social distributed intelligence and cognition networks from the perspective of new quality productivity, the spatio-temporal structure of school organizations will change from static closure to dynamic openness, and from decentralized independence to joint collaboration[6]. The training of digital intelligence financial and taxation talents should also break the restrictions of course places and instructors, and make full use of science and technology museums, bill halls, museums, libraries and other places to carry out courses on specific topics of finance and taxation, so as to provide students with more diversified learning resources and learning experience. At the same time, a variety of subjects such as researchers, technical experts and professional consultants from various industries will be brought into play to participate and cooperate across the boundary, providing students with knowledge and experience from different perspectives. Through the rich and diversified curriculum supply, the courses of the training of digital intelligence finance and taxation talents can gradually develop from the limited supply of fixed time and fixed place to the flexible supply of anytime, anywhere, everyone can learn.

4. The Practice Path of the Training of Digital Intelligent Financial and Taxation Talents in Colleges and Universities from the Perspective of New Quality Productivity

4.1 Optimize the system construction at the macro level

On the one hand, comprehensively improve the management system of the training of digital intelligent financial and taxation talents. We should pay attention to the opening of the main body of talent training and broaden the training channels. Pay attention to the flexibility of talent training process, allowing students to flexibly choose courses and learning methods; It is emphasized that the effect of talent training should closely match the development demand of new quality productivity and ensure the adaptability of talent training. On the other hand, systemically improve the evaluation system of the training of digital intelligent financial and taxation talents. The function orientation of evaluation should be clearly defined to ensure that evaluation serves the goal of talent training. Accurately define the evaluation objects, covering students, teachers and courses and other aspects; Emphasize the diversification of evaluation content, pay attention to learning performance, practical ability, innovative thinking and other comprehensive inspection[7]; Applying the diversified evaluation method, the quantitative evaluation and qualitative evaluation are combined. Systematic integration of evaluation data to form a comprehensive and objective evaluation basis; Carefully design the evaluation task, uphold the effectiveness and fairness of the evaluation; Clearly present the evaluation results, and provide powerful feedback and guidance for the cultivation of financial and taxation talents.

4.2 Deepen the integration of industry and education at the middle level

From the three stages of "scientific research docking-internship training-business incubation", the talent training chain and the industrial chain are deeply integrated[8]. In the first stage, focus on the integration of industrial cooperation and the training of digital intelligent financial and taxation talents, encourage students majoring in finance and taxation to participate in real industrial scientific research projects, encourage students to deeply understand the knowledge and skills they have learned in practice, and improve their practical application ability. In the second stage, the integration of industrial professional standards and the promotion of professional ability of digital intelligent financial and taxation talents. Adopt the school-industry dual tutor responsibility system, and coordinate to promote finance and taxation students to accurately meet the needs of the industry in internship and training, and improve students' practical ability and professional competitiveness. The third stage will be the integration of industrial development and the innovation of digital intelligent financial and taxation talents. With the help of industrial resources, the school incubates outstanding projects, provides students with a broad innovation platform and industrial resource support, encourages students to explore new financial and taxation business models and technology applications, and stimulates the innovation and entrepreneurship ability of students majoring in finance and taxation.

4.3 Strengthen the micro-level school-enterprise practice

From the three dimensions of school-enterprise co-construction practice course, school-enterprise co-construction class and studio, school-enterprise co-construction project practice, strengthen the micro-practice path of digital intelligent finance and taxation talents training. First of all, through school-enterprise co-construction practice courses, the theoretical knowledge of intellectual finance and taxation is closely combined with practical operation, and a three-stage continuous comprehensive course covering basic, advanced and application is designed to cultivate the ability of students majoring in finance and taxation to apply knowledge and skills to solve practical problems. Secondly, through virtual classes and studios jointly run by schools and enterprises, guided project training is provided for students majoring in finance and taxation, interaction and cooperation between students and enterprise professionals and industry experts are promoted, students are encouraged to actively explore and solve social pain points, and students are trained to have a sense of social responsibility

and innovation[9]. Finally, through the practice of university-enterprise co-promotion projects, we actively promote students majoring in finance and taxation to participate in open source projects, college students' innovation and entrepreneurship projects and various competition projects, so as to stimulate students' innovative thinking and competitive consciousness, and comprehensively improve their digital intelligent finance and taxation skills.

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