Construction and Practice of the Accounting Personnel Training System in Higher Vocational Colleges from the Perspective of New Quality Productive Forces

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Abstract: *New quality productive forces are reshaping the professional structure and competency framework within the accounting and finance field, posing significant challenges to the current talent cultivation model in vocational education. Grounded in the "Value Guardianship-Tool Mastery-Value Creation-Self-Iteration" competency framework, this paper proposes a reformed cultivation model. This model aims to cultivate strategic value managers, rebuild a modular and integrated curriculum system, and establish a developmental comprehensive evaluation mechanism. Furthermore, it outlines implementation pathways involving deepened industry-education collaboration, integration of pedagogy and technology, development of high-caliber faculty, and an emphasis on quality monitoring. This study aims to provide a reference for vocational accounting education to proactively adapt to the development of new quality productive forces and address the structural imbalance between talent supply and demand.*

Keywords: *New Quality Productive Forces; Vocational Education; Accounting and Finance Talent Cultivation; Cultivation Model*

Introduction

In early 2024, during the 11th group study session of the Political Bureau of the CPC Central Committee, it was explicitly stated: "We should optimize the discipline structure and talent cultivation models in higher education institutions according to new trends in technological development, to cultivate urgently needed talent for developing new quality productive forces and promoting high-quality development." The talent urgently required for developing new quality productive forces includes not only scientists and innovative top-notch talent who lead advanced technological development but also application-oriented, technically skilled talent who serve and support industrial development.

New quality productive forces represent an advanced form of productivity driven by technological innovation. The new generation of information technology is reshaping economic structures and industrial ecosystems, giving rise to a series of new industries, business forms, and models, which impose entirely new demands on the quality and structure of the workforce. Accounting and finance, serving as the language system of economic operations and the neural center of management decision-making, are undergoing a transformation from traditional accounting functions towards value creation and strategic support. The core competitiveness of accounting and finance professionals has shifted towards integrated business-finance understanding, mastery of technology application, and strategic judgment in complex environments.

Vocational education, as a crucial component of the educational system, is vital for developing new quality productive forces. Enhancing the quality of talent cultivation in vocational education to produce a large number of highly skilled professionals capable of proficiently applying new technologies, processes, and methods in production practice will become a significant force in developing new quality productive forces. Accounting programs in higher vocational colleges directly serve the industry frontlines, influencing the supply of new-type accounting artisans who meet the requirements of new quality productive forces. Currently, talent cultivation in accounting at higher vocational

colleges faces issues such as training objectives lagging behind industrial transformation, curriculum systems disjointed from technological progress, and rigid evaluation mechanisms. This has led to a structural contradiction between talent supply and industrial demand. Against the backdrop of developing new quality productive forces, systematically reconstructing the talent cultivation model for accounting in higher vocational colleges has become an urgent task. This paper aims to diagnose the main problems in current accounting talent cultivation at the higher vocational level, analyze the new competency requirements for accounting professionals driven by new quality productive forces, construct a new talent cultivation model adapted to the needs of the new era, and propose actionable implementation paths. It seeks to provide a reference for promoting the high-quality development of vocational accounting education and better serving the development of new quality productive forces.

1. Literature Review

1.1 Literature on New Quality Productive Forces

Since its proposal, research enthusiasm for new quality productive forces has grown, yielding abundant findings. Existing research primarily explores the connotation, characteristics, generative logic, and pathway choices related to new quality productive forces.

Regarding the connotation of new quality productive forces, scholars mainly approach it from perspectives of the concept of productivity, economic interpretation, and the theory of new-quality innovation. They posit that new quality productive forces represent a new quality state distinct from traditional productivity, involving various innovative, efficient, intelligent, and sustainable strategic new industries combined through innovation. Its essence lies in "renewing quality through innovation and promoting innovation through quality." Studies on the characteristics of new quality productive forces summarize features such as being innovation-driven, green and digital-intelligent, and characterized by factor integration. Research on the generative logic mainly reveals the formation mechanisms and logical basis from historical, theoretical, and practical dimensions. Concerning pathway choices, scholars suggest promoting the development of new quality productive forces through measures like strengthening technological innovation, mechanism building and innovation, optimizing talent cultivation and development, and accelerating new infrastructure construction.

1.2 Literature on New Quality Productive Forces and Talent Cultivation

Proposed within the context of high-quality development and innovation-driven strategies, new quality productive forces rely more heavily on high-quality, innovative labor compared to traditional productivity. A bidirectional driving relationship exists between new quality productive forces and talent cultivation: the development of new quality productive forces imposes new demands on talent cultivation, while high-quality talent cultivation provides necessary talent support and intellectual backing for its development.

Some scholars focus on how new quality productive forces drive talent cultivation. Li Ming (2024) finds that new quality productive forces lead to the enhancement of high-quality skilled talent cultivation by driving innovation in teaching content, guiding changes in talent demand, and promoting cross-boundary integration. Shen Yanhong et al. (2025) argue that new quality productive forces, as a contemporary form of techno-economic paradigm shift, drive the transformation of technical skills and role positioning for skilled talent. Other scholars examine how talent cultivation supports the development of new quality productive forces. Long Baoxin (2024) posits that new-quality talent forms the common foundation for both new quality productive forces and the mission of building an education powerhouse. Strengthening the core functions of higher education in talent cultivation, scientific research, and industrial service can propel China's productivity improvement onto a new track characterized by the parallel advancement of talent quality enhancement, innovation quality enhancement, and cross-boundary integration. Zhang Yan et al. (2025), through contribution measurement, find that higher vocational education significantly promotes the development of new quality productive forces.

1.3 Comprehensive Review

Research on the relationship between new quality productive forces and talent cultivation is relatively abundant, providing good theoretical guidance for this study. However, specific studies

focusing on new quality productive forces and vocational accounting talent cultivation are less common. Xu Zhiwei et al. (2024) suggest that the core literacy of digital new-quality talent is the entry point for reforming talent cultivation in finance and economics universities. Xie Jingwen (2025) argues that the emergence of new quality productive forces imposes higher requirements on vocational education talent cultivation, necessitating efforts from optimizing curriculum resources, innovating teaching methods, and deepening industry-education integration to cultivate big data accounting talent. Accounting and finance professionals are not only responsible for traditional financial recording and reporting but also serve as key supporters for corporate decision-making and strategic planning. Vocational education, capable of cultivating high-quality technically skilled talent, benefits efficient enterprise operations and innovative development, playing a significant role in advancing new quality productive forces. In view of this, considering the needs of developing new quality productive forces, there remains considerable research space for constructing implementation paths for the vocational accounting talent cultivation model.

2. Constructing the Vocational Accounting Talent Cultivation Model from the Perspective of New Quality Productive Forces

2.1 Dilemmas of the Current Vocational Accounting Talent Cultivation Model

Driven by new quality productive forces, significant changes have occurred in the professional structure and talent competency matrix within the accounting and finance field. The current vocational accounting talent cultivation model exhibits a misalignment in key areas such as objective orientation, curriculum system, practical teaching, and evaluation mechanisms with the agility, intelligence, and innovative qualities required by new quality productive forces.

There is a misalignment between current cultivation objectives and industrial needs. While current objectives employ the description of cultivating high-quality technically skilled talent-requiring noble professional ethics and proficient professional skills-the problem lies in the failure to establish a mapping relationship between these professional skills and the rapidly evolving competency requirements of financial positions. New quality productive forces have given rise to entirely new positions like intelligent financial operations specialists and intelligent risk control engineers, whose competency requirements demonstrate a cumulative technological nature. Existing cultivation objectives seldom make explicit demands regarding competencies for roles requiring digital intelligence literacy, intelligent tool application capability, and strategic business support, leading to a disparity between the cultivated talent and the actual needs arising from accounting and finance transformation and upgrading.

The current curriculum system is disjointed from technology. Regarding content, the update pace of curricular knowledge lags behind the rhythm of technological iteration and business model innovation. For instance, the teaching focus in financial accounting courses often remains concentrated on interpreting accounting standards and training proficiency in procedural bookkeeping, whereas enterprises are already adopting intelligent systems for voucher reconciliation and anomaly warning. In terms of structure, course organization primarily follows a strict disciplinary logic rather than a work-process logic, resulting in significant separation between the knowledge domains of information technology, business operations, and accounting/finance. Although courses like integrated business-finance-tax design are offered, students' knowledge systems remain fragmented, unable to form the comprehensive capability needed to solve complex financial problems.

The current evaluation mechanism deviates from a competency-oriented approach. Evaluation primarily relies on closed-book final exams, with the assessment focus skewing toward measuring accuracy and proficiency regarding established accounting standards and calculation rules. It fails to effectively assess the competencies demanded by new quality productive forces, such as complex problem-solving and human-machine collaborative innovation.

2.2 Core Competency Framework for Vocational Accounting Talent from the Perspective of New Quality Productive Forces

To effectively support the development of new quality productive forces, the core competency requirements for vocational accounting talent cultivation must be elevated, shifting towards constructing a comprehensive competency system aligned with the digital-intelligent era. Based on insights into the transformation of the accounting and finance profession, this paper synthesizes the

vocational accounting talent competency model as "Value Guardianship-Tool Mastery-Value Creation-Self-Iteration," serving as the fundamental basis for reconstructing the talent cultivation model.

This core competency framework comprises four dimensions. First, Ethical Judgment and Professional Integrity: This requires accounting and finance professionals, while adhering to integrity, objectivity, and fairness, to develop systematic judgment regarding issues like data ethics and algorithmic fairness, ensuring the compliance and trustworthiness of technology applications. Second, Professional Knowledge and Digital Skills: This manifests as a composite knowledge structure integrating accounting/finance expertise, information technology, and business operations, alongside the ability to apply intelligent tools to solve practical complex financial problems. Third, Business-Finance Integration and Strategic Thinking: This demands the capability to penetrate data to discern business essence, embed financial analysis into strategy and business processes, and promote the role of finance to transition from recorder to value integrator. Fourth, Sustainable Self-Directed Learning and Collaborative Innovation Capability: This ensures accounting and finance personnel can track technological trends, evaluate the value of new tools, and rapidly apply them in practice, effectively collaborating with human-machine systems and cross-functional teams to innovate solutions. These four interconnected dimensions constitute a competency framework responsive to the demands of new quality productive forces.

2.3 Systematic Construction of the Vocational College Accounting Talent Cultivation Model from the Perspective of New Quality Productive Forces

The fundamental challenge currently faced by vocational accounting education lies in the systemic misalignment between the traditional cultivation model and the needs of new quality productive forces. Based on the "Value Guardianship-Tool Mastery-Value Creation-Self-Iteration" competency framework, this paper attempts to construct a cultivation model guided by objectives, supported by curriculum, and navigated by evaluation.

The reconstruction of cultivation objectives is the logical starting point for the new talent cultivation model. Traditional objectives focused on cultivating skill operators adept at following standards and procedures. New quality productive forces require accounting and finance professionals to transform into composite talent capable of leveraging data to empower business, participating in value creation, and upholding ethics. This shift in talent positioning implies that cultivation objectives must evolve: from emphasizing ex-post accounting to focusing on value discovery and strategic support; from highlighting isolated accounting skills to pursuing the deep integration of accounting/finance expertise, digital technology, and business knowledge; from requiring rule compliance to fostering digital ethical awareness and collaborative innovation capability. Accordingly, the new cultivation objective evolves into cultivating high-end technically skilled talent who adapt to the digital economy, master accounting/finance expertise and data analysis tools in intelligent environments, possess outstanding business-finance integration ability, strategic risk awareness, and innovative thinking, adhere to digital ethics, and are competent for roles such as intelligent financial operations, data-driven decision support, and strategic business partners.

The reconstruction of the curriculum system provides the substantive support for achieving the cultivation objectives. To break the impasse of outdated content and disciplinary separation in traditional curricula, a three-dimensional curriculum system needs to be constructed. Corresponding to the four core competencies under the new quality productive forces perspective, the curriculum system can directly establish four integrated modules: The Value Guardianship Module focuses on intelligent compliance and data ethics education. The Tool Mastery Module both upgrades traditional professional courses by integrating intelligent technology scenarios and independently offers systematic data analysis and technology application courses. The Value Creation Module concentrates on strategic cost management and business-finance integrated design, cultivating students' ability to translate financial insights into business value. The Self-Iteration Module focuses on cultivating design thinking, teamwork, and other lifelong learning and innovation skills. To enable knowledge integration, a project integration layer can be established, featuring progressive comprehensive practical projects spanning multiple semesters from simple to complex, allowing students to consolidate and apply knowledge while solving complex problems.

The reconstruction of the evaluation system is the key navigational tool ensuring alignment between the cultivation process and objectives. The new evaluation system should assess multiple dimensions including knowledge, skills, literacy, and innovation, increasing the assessment weight for

comprehensive abilities demonstrated in project reports, case analyses, and teamwork processes. It should comprehensively implement the use of learning portfolios for recording and assessment, systematically reflecting students' developmental trajectory and effort throughout the learning cycle. Furthermore, an evaluation feedback loop involving enterprise mentors, industry experts, peers, and students themselves can be constructed.

3. Implementation Paths for Vocational College Accounting Talent Cultivation from the Perspective of New Quality Productive Forces

Against the backdrop of industrial transformation driven by new quality productive forces, the cultivation of vocational accounting talent requires the construction of systematic implementation paths. These paths, based on the reconstructed "Objective-Curriculum-Evaluation" model, focus on industry-education integration, pedagogical innovation, faculty support, and quality monitoring to ensure cultivation quality.

First, deepen industry-education collaboration to achieve dynamic alignment between education and industry. Higher vocational colleges should proactively engage with regional leading enterprises in digital transformation and financial technology service providers to jointly establish intelligent finance industry colleges or substantively operating industry-education integration communities. Enterprises and colleges should co-develop curriculum standards, co-construct teaching resource repositories, and jointly design and implement progressive comprehensive practical projects. It is essential to modularize and pedagogically adapt authentic enterprise projects for introduction into campuses, enabling students to synchronize knowledge acquisition with industrial practice while solving real-world problems.

Second, integrate pedagogical scenarios and technological tools to reconfigure classroom forms. Comprehensively implement project-led, task-driven blended teaching models, designing curricula around real enterprise financial digital transformation projects, deconstructing them into learning tasks, and guiding students to complete knowledge construction and skill development through online learning, group collaboration, and practical exercises. Accelerate the construction of "intelligent+" teaching environments, transforming traditional classrooms into "smart workshops" that support student training within simulated complex business scenarios.

Third, construct a dual-qualified, dual-competency faculty support system to activate the momentum for teaching reform. Establish a regular mechanism for faculty competency iteration. Implement faculty enterprise practice programs, requiring teachers to accumulate no less than six months of full-time participation in enterprise financial projects every five years. Set up industry mentor studios, inviting enterprise experts to form teams with in-house teachers for joint teaching and research. Incorporate curriculum development, teaching innovation, etc., into the systems for professional title evaluation, appointment, and performance assessment to incentivize teachers' participation in teaching reform.

Fourth, establish a data-driven quality monitoring and improvement loop. Rely on smart campus platforms and learning management systems to collect multidimensional data throughout the student learning and practice process. Regularly analyze the achievement degree of cultivation objectives, curriculum effectiveness, and student competency growth curves. Generate diagnostic reports and provide feedback to teaching management, faculty, and partner enterprises, serving as the basis for adjusting teaching content, optimizing project design, and improving collaboration models.

4. Conclusion

In the era of profound industrial transformation driven by new quality productive forces, the systematic reconstruction of the vocational accounting talent cultivation model is imperative. The traditional model exhibits misalignment with talent demand in core areas such as objectives, curriculum, and evaluation. To address this challenge, this paper analyzed the core competency framework for vocational accounting talent from the perspective of new quality productive forces and constructed a cultivation model guided by objectives, supported by curriculum, and navigated by evaluation. This model emphasizes transforming cultivation objectives towards "strategic value managers," requiring the curriculum system to break down disciplinary barriers and construct an integrated ecosystem, and shifting the evaluation mechanism towards process-oriented, competency-based developmental assessment. To ensure effective implementation, this paper further proposed systematic implementation paths based on deepening industry-education collaboration, centered on pedagogical and technological

innovation, guaranteed by faculty transformation, and driven by data-driven quality improvement. This study aims to provide a reference for accounting programs in higher vocational colleges to proactively adapt to the development of new quality productive forces and resolve the structural contradiction between talent supply and demand by clarifying core competencies, constructing a cultivation model, and designing implementation paths, thereby contributing to the cultivation of high-quality technically skilled talent capable of meeting the demands of financial transformation.

Fund Projects

2025 Shenzhen Polytechnic University Quality Engineering Education Teaching Research Project "Construction and Practice of the Accounting Personnel Training System in Higher Vocational Colleges from the Perspective of New Quality Productive Forces"（7025310550）

Guangdong Provincial Educational Science Planning Project (Higher Education Special Project) (2024) “Study on the Mechanism for Coordinating and Optimizing the Development of High-Quality Regional Productivity in Higher Vocational Education in Guangdong Province” (2024GXJK771).

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