

The role of accounting professional talent training models in promoting corporate financial management in the era of innovation-driven development

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ABSTRACT In the era of innovation-driven and digital development, corporate financial management faces the need to improve efficiency, strengthen risk control, and provide strategic decision support. The knowledge and skill structure of traditional accounting professionals is no longer fully suited to these emerging demands. This paper reconstructs an accounting professional talent training model through curriculum restructuring, practical platform upgrading, and evaluation mechanism innovation. A “core + module” curriculum system is designed to deeply integrate data analysis, artificial intelligence, strategic management, and sustainable development. Practical platforms are upgraded through university-enterprise co-constructed laboratories, financial shared-service training bases, and virtual simulation systems to strengthen real-world scenario training. A multidimensional evaluation and continuous tracking mechanism is further established to assess professional knowledge, technology application, strategic thinking, and professional ethics. Follow-up survey results show that the average financial data processing time in enterprises was reduced by 11.4%, bad-debt risk identification accuracy increased by 25%, and the frequency of finance-department participation in strategic decision-making increased significantly, indicating that the training model improves financial efficiency, risk control, and strategic support capability.

INDEX TERMS accounting talent cultivation, financial management, innovation-driven development, curriculum restructuring, digital finance

I. INTRODUCTION

AS the global economy transforms towards innovation and digitalization, corporate financial management in the industry is undergoing a profound paradigm shift. This shift demands the integration of intelligent accounting frameworks to ensure that financial oversight keeps pace with the industry’s increasingly complex production processes. Its function is no longer limited to accounting and oversight but has evolved into a key governance function encompassing strategic navigation, data insights, and value creation. However, there is currently a significant structural mismatch between the supply of accounting professionals and the rapidly changing demand, and traditional training models face serious challenges in terms of knowledge systems, practical skills, and strategic thinking.

This paper systematically constructs and demonstrates a new model for developing accounting professionals capable of navigating the high-energy consumption profiles and digital demands of the industry, empirically discussing how this model promotes corporate financial management through enhanced data-driven oversight. By aligning professional

competencies with the specific operational complexities of production, the framework ensures that financial expertise directly supports the industry’s transition toward intelligent and risk-resilient revenue management. Unlike current research, which tends to concentrate upon the theoretical evolution or technological usages of financial management itself, in this paper educational reform on the talent supply side is taken as the starting point. Through a comprehensive and comprehensive reform in the combination of “curriculum system restructuring, practical platform upgrading and evaluation mechanism innovation” to bridge the gap between the academy and industry, in order to provide sustainable flow of talents and organization to achieve the transformation of financial management.

This paper is structured as follows: a review of the research in the relevant field; elaboration on the methodology of the new accounting talent training model, including innovations in curriculum, practice and evaluation systems; discussion on the specific driving effects of the new accounting talent training model on the related corporate financial efficiency, risk and strategic decision-making through survey

data; and finally, a summary of the conclusions drawn from the research findings and looks forward to the future directions.

II. RELATED WORK

Contemporary corporate financial management research has risen to become an area of study and practice that goes beyond the traditional boundaries of capital allocation and financial statement preparation; becoming an all pervasive governance area that combines strategic navigation, technological empowerment and multi-value integration. Yang et al. [1] evaluated and optimized the strategies for allocating and reusing the financial resource in sustainable development projects. Hasanudin [2] sorted out the primary principles of corporate governance and discussed the implementation paths of such principles in specific financial functions such as budget preparation and investment decision-making, risk management and financial reporting. Simanjuntak [3] intended to develop a conceptual framework in understanding the important levers and navigation mechanisms of financial management in a dynamic environment. Permata [4] outlined a set of effective financial management practices for lean cash flow management, scenario-based financial planning and integration of business-finance with business departments. Guo [5] pointed out that the digital transformation of Chinese corporate finance is becoming the core driving force with the rise of AI.

Pileckaitė and Subačienė [6] proposed a financial analysis framework that internalizes environmental and social costs/benefits, and explored methodological issues such as adjusting discount rates and developing key performance indicators for sustainability. Liu [7] elaborated on the specific applications of intelligent accounting information systems in real-time reporting, intelligent auditing, and strategic analysis. Olga [8] analyzed the specific roles of various digital technologies in process automation, data integration, transparency improvement, fraud prevention, and decision support, and explored the optimization effect of their collaborative work. Aisy [9] emphasized the real transactions backed by assets, fair risk and return sharing, social responsibility, and ethical investment. Hu [10] analyzed how AI can promote the transformation of financial management from back-end recording functions to front-end strategic insight functions from multiple dimensions such as strategy, organization, process, and talent, and outlined the future development blueprint. This paper focuses on the role of accounting professional talent training models in promoting corporate financial management in the era of innovation-driven development, and explores how to effectively connect cutting-edge financial theories, technologies, and corporate practice needs through the innovation of education paradigms and talent supply, so as to provide sustainable talent momentum and organizational guarantee for financial management to achieve a true paradigm shift.

III. METHODS

A. CURRICULUM SYSTEM RESTRUCTURING: INTEGRATING TECHNOLOGY EMPOWERMENT AND STRATEGIC THINKING

Traditional accounting curriculums focus on specialized courses such as financial accounting, management accounting, auditing, taxation among others, without the integration across disciplines with emerging areas of study such as information technology, data analysis, strategic management, etc. This curriculum is no longer sufficient to meet the demands of the innovation-driven age for corporate financial management talent. Therefore, there is a need for a systematic restructuring of the content in the accounting curriculum. The new curriculum system adopts the design concept of "core + module". The core courses retain the basic courses of accounting major to ensure that students master solid professional basic knowledge. The module courses are set up according to the development needs of corporate financial management, such as technology innovation, strategic management, and sustainable development. Among them, the technology innovation module includes courses such as financial data analysis, application of artificial intelligence in finance, and blockchain technology and financial innovation; the strategic management module includes courses such as strategic financial management, corporate valuation and mergers and acquisitions, and performance management and evaluation; the sustainable development module includes courses such as ESG reporting and valuation, environmental accounting, and socially responsible investment [11,12]. The course design places special emphasis on combining the ESG analysis framework with high-energy-consuming scenarios in enterprises. Through case teaching, students are guided to identify energy waste in the production process, internalize environmental costs into financial decisions, and thus transform the concept of sustainable development into specific high-frequency energy cost optimization strategies.

The course content is packaged in a three-level structure: theory, methodology and application. The theoretical tier involves the understanding of the basic concepts and principles of the concerned domain; the methodology tier is the introduction of some widely used analytical tools and techniques; and the application tier develops the ability of the students to solve practical problems using real-world case studies and simulated training. For example, in the financial data analysis course, not only can students learn about the basic theories of data analysis, but also can better master the use of some tools such as Python, SQL and other tools, they can also simulate some specific data analysis tasks through their real financial data of some corporate financial data.

This course update mechanism is based on the dynamic adjustment model. A course development committee made up of teachers from the university, corporate financial experts and representatives from the industry associations have been established for regular evaluation and updating of course content. A feedback mechanism for course effec-

tiveness has been put in place to help continuously enhance course content and teaching methods based on student evaluations, employer feedback and graduate follow-up surveys. This dynamic course adjustment mechanism guarantees that course content can reflect industry development trends and technological advancements in a timely manner.

B. UPGRADING OF THE PRACTICE PLATFORM: INDUSTRY-UNIVERSITY COLLABORATION AND REAL-WORLD SCENARIO SIMULATION

Upgrading the practical teaching platform is a crucial step in reforming the accounting talent training model. Traditional accounting practical teaching mainly relies on on-campus laboratories and simulation software, which differs significantly from the real corporate financial management environment. The new practical teaching platform, through in-depth cooperation between universities and enterprises, constructs a multilevel and multi-type practical teaching system.

First, establish a school-enterprise joint laboratory. Cooperate with enterprises to build new experimental platforms such as intelligent financial laboratory and big data analysis laboratory. The laboratory is equipped with the latest financial software and data analysis tools to simulate the real financial management environment of enterprises. Enterprises provide real financial data and cases, and students can complete various practical training tasks such as accounting, report preparation, financial analysis and risk control in the laboratory. The laboratory implements an enterprise-style management model and organizes practical teaching according to the actual work process [13].

Secondly, shared financial services center training establishment will be set up. In cooperation with large enterprise group, financial shared service center training base will be set up on campus. Students can be involved in actual financial shared service business processes such as accounts receivables and payables management and reimbursement for expenses, and fund settlement. The training-base adopts the job rotation system that makes the students practice in different positions and gain a complete understanding of the operational process of financial shared service businesses. Experienced financial personnel from the enterprises will be assigned to be practical instructors in order to ensure the quality of practical teaching.

Third, establish a virtual simulation practice platform. Utilize technologies such as virtual reality and augmented reality to create a virtual simulation platform for financial management. The platform can be used to simulate different scenarios of corporate financial management, such as preparing budgets, making investment decisions, and conducting mergers and acquisitions. Students are involved in the financial management decision making process of a virtual enterprise by acting out the role. The platform also arranges various emergencies and risk events to train the emergency response and risk prevention capabilities of the students.

Fourth, establish long-term and stable internship bases. Establish cooperative relationships with accounting firms, listed companies, financial institutions, etc., and build a number of high-quality off-campus internship bases. The internship bases provide real financial management positions, and students participate in actual work under the guidance of corporate financial personnel. During the internship, a dual-mentor system is implemented, with corporate mentors and school mentors jointly guiding students' internship activities. After the internship, the internship effect is evaluated through internship reports, defense assessments, and other methods [14,15].

C. EVALUATION MECHANISM INNOVATION: MULTI-DIMENSIONAL CAPABILITIES AND CONTINUOUS TRACKING

Innovation in evaluation mechanisms is a key guarantee of the reform of the model of accounting talent training. Traditional accounting professional evaluation is primarily based on course examinations, it emphasizes on knowledge memorization and understanding, the comprehensive evaluation of the total capabilities of students in the course will be difficult. The new evaluation mechanism constitutes a multi-dimensional and all-round evaluation mechanism to comprehensively assess the knowledge and abilities of students and their quality.

Establish multiple assessment formats. Employ a range of assessment strategies, such as practical assessments, project reports, and presentations. Practical assessments aim to evaluate students' skills in using software and handling business processes; project reports aim to evaluate students' problem-solving and analytical abilities; and presentations aim to evaluate students' presentation and communication skills. These different assessment methods, each with its own focus, complement each other and together constitute a complete assessment system.

Using a combination of formative and summative assessment. Move away from the past reliance on one assessment model, which was primarily focused on final examinations and reinforce the evaluation of the learning process. In daily teaching, continually assess student learning using classroom discussions, group homework and lab reports. Increase the number of formative assessment used in the grade total to more than 20% which will encourage students to place as greater importance in their regular learning and not to cram for the final exam.

Set competency-based evaluation standards. Specific evaluation standards are to be developed for different competency dimensions. The dimensions of professional knowledge, technology application, strategic thinking, and professional ethics are used. the professional knowledge dimension assesses students' knowledge of accounting, finance, and taxation; the technology application dimension assesses students' ability to use financial software and data analysis tools; the strategic thinking dimension assesses students' ability to analyze problems and develop solutions; and

the professional ethics dimension assesses students' professional conduct, teamwork, and other characteristics. Multiple evaluation indicators should be set for each dimension in order to ensure the comprehensive and accurate evaluation.

Improve the post-graduation follow-up and feedback mechanism. Establish a graduate career development database, in order to continuously monitor the work performance and development of the graduates. Collect employers evaluations and suggestions on the graduates through questionnaires, interviews etc. Regularly analyze the tracking data in order to identify the problems and shortcomings of talent cultivation. Feedback the analysis results into the talent cultivating process for the improvement of the curriculum design, teaching method and practical part.

IV. RESULTS AND DISCUSSION

To verify the actual effectiveness of the new talent training model, this study conducted a two-year follow-up survey on the employment and work performance of three graduating classes (a total of 76 students) of the accounting major at a university after its reform. The survey primarily employed a combination of questionnaires and in-depth interviews. A total of 76 questionnaires were distributed, and 68 valid questionnaires were returned, representing an effective response rate of 89.5%. In addition, semi-structured interviews were conducted with 21 graduates and their respective company's finance or human resources managers. The survey involved 32 companies across 10 industries, including manufacturing, machinery equipment, and information technology. In terms of company size, there were 18 small and medium-sized enterprises with annual revenue below 50 million yuan, 9 medium-sized enterprises with annual revenue between 50 million and 500 million yuan, and 5 large enterprises with annual revenue exceeding 500 million yuan. The survey content included dimensions such as financial data processing efficiency, risk control capabilities, and participation in strategic decision-making. Financial efficiency indicators were primarily derived by comparing the processing time of similar business in the department before and after the graduates joined the company; risk control capabilities were obtained by comparing the accuracy of risk identification for similar projects during the same period.

A. THE ROLE OF TALENT DEVELOPMENT MODELS IN PROMOTING CORPORATE FINANCIAL EFFICIENCY

The new accounting talent training model greatly helps to improve the financial management level of the organization, enhance the technical operation skills of students, and improve the process optimization awareness. Follow-up surveys of companies that hire graduates of this new training model found significant efficiency gains in such areas as financial data processing, report preparation, and budget management. In terms of financial data processing, the new training model focuses on the big data analysis ability of students and the use of automation tools by students. Graduates can quickly apply technologies such as

RPA (Robotic Process Automation) and intelligent voucher recognition in enterprises for achieving automated collection and processing of financial data. Based on a two-year follow-up survey of 50 companies that hired graduates under the new training model, the survey data showed that the companies that adopted the new training model reduced their monthly financial data processing time by an average of 11.4%, improved accounts receivable verification efficiency by 60%, and shortened the budget preparation cycle by 12%. These efficiency improvements are mainly because of the rapid adaptability of the graduates to the intelligent financial systems and their awareness of process optimization. (See Figure 1)

In the context of financial accounting, in the new training model, the ability to use data integration and analytical expression is the most important to be cultivated in students. Graduates can apply data visualization capabilities to provide intuitive and easy-to-understand financial analysis reports with a very short time. Simultaneously, through the use of multi-dimensional techniques of reporting during their studies, students learn report writing techniques for different types of audience and are able to tailor financial information to meet the varying needs of different audiences such as management, investors, and regulatory agencies. Such capability adds considerably to the decision support value of corporate financial reports.

The results of the analysis of this study can be concluded as the appropriateness of the new accounting talents training model can improve the efficiency of financial management in the corporate and through technology empowerment and process optimization. The new technology applications and process improvements brought by graduates are shortening the financial processing time, in addition to improving work quality. This is to demonstrate that the technological innovation education in the accounting talent training which has a direct driving effect on improving the efficiency of corporate finance management.

B. THE OPTIMIZING ROLE OF TALENT CULTIVATION MODEL IN ENTERPRISE RISK CONTROL

The new model of accounting talent training can enhance the management of corporate financial risk to a large extent through the enhancement of risk awareness and risk prevention abilities in students. Graduates exhibit better risk identification capacities and more systematic risk prevention and control measures in enterprises, and can help enterprises construct more comprehensive risk management systems.

In regard to the identification of financial risk, the new model of training focuses on the data analysis and risk modeling capabilities of students. Through risk case analysis and simulation training during their studies, students become versed in methods of identifying potential risks using statistical models and machine learning algorithms. In practical work, graduates are capable of setting up dynamic risk early warning indicators and prompt to identify the anomalies by tracking the changes in financial data in

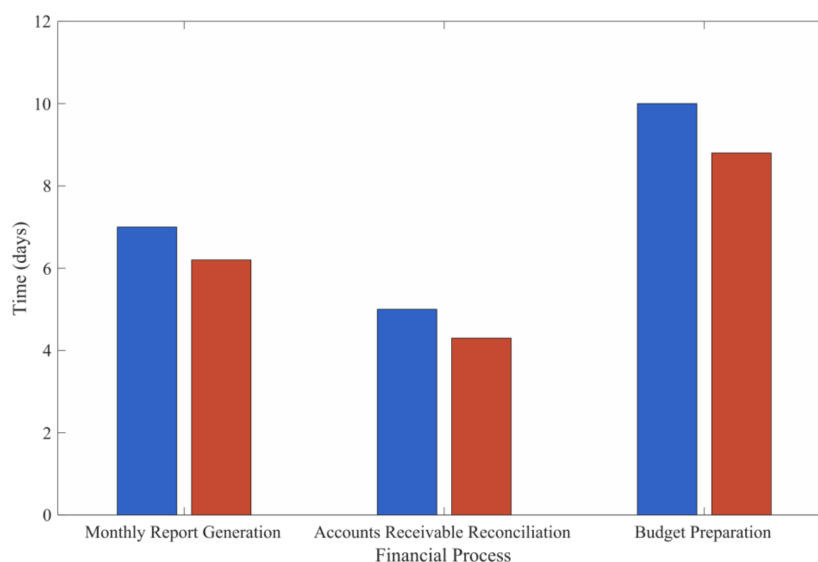


FIGURE 1. Comparison of Enterprise Financial Efficiency Improvement under the New Accounting

real time. Figure 2 shows that the companies that have adopted the new model of training have experienced a 25% improvement in the accuracy of the risks to bad debt, the 25% improvement in the efficiency of the early warning of fund misappropriation risks and the 28% improvement in the accuracy of investment deviation prediction.

In terms of risk prevention and control mechanism construction, the new training model endures the importance of systemic thinking of students and development of institution practices. Graduates can contribute to helping companies enhance their risk prevention and control systems in multiple dimensions such as their internal control, process optimization, and institutional development. The results analysis shows that the new accounting talent training model is effective in improving the risk prevention and control ability of students through risk education and practical training. This ability translates into more accurate risk recognition and more orderly prevention and control in the corporate world. This indicates that risk education in accounting talent training plays an important role in maximizing corporate financial risk management.

C. THE SUPPORTING EFFECT OF TALENT CULTIVATION MODEL ON CORPORATE STRATEGIC DECISION-MAKING

The new model of accounting talent training plays an important role in supporting the financial management in helping the corporate strategic decision-making by cultivating the strategic thinking and business acumen among students. Graduates are no longer restricted to the traditional accounting functions in enterprises, but take part in the process of strategic formulation and business decision-making more extensively and become important advisers to the corporate management.

In terms of the strategic involvement, the new training

model develops the capability of students to analyze business issues from a financial perspective, through the case-based teaching and project practice. Graduates are able to deeply understand corporate strategic goals and combine financial data with business operations providing strong support for strategic decision-making. Table 1 indicates that the level of involvement of the finance department in strategic formulation has increased considerably in companies adopting the new training model: while 45% of companies used to participate in the formulation of the annual budget, today this participation reaches 65%; while 30% previously participated in the evaluation of investment projects, today this participation has risen to 55%; while 20% of the companies used to participate in the planning of the integration of M&As, today this participation has increased to 22%.

TABLE 1. Comparison of Corporate Strategic Decision-Making Participation under the New Accounting Talent Training Model

Decision-making scenarios	Traditional model participation	New model participation	Increase
Annual budget preparation	45%	65%	44%
Investment Project Evaluation	30%	55%	83%
Post-merger integration planning	20%	22%	10%

In terms of the quality of decision support, the new training model focuses on analytical skills of students and innovative thinking. Graduates can make use of the advanced financial analysis tools to extract valuable information from massive amounts of data to provide in-depth insights for strategic decision-making. For example, in a technology company, the finance team through the customer lifetime value model from graduates were able to re-segment the market, optimize their resource allocation strategies, and

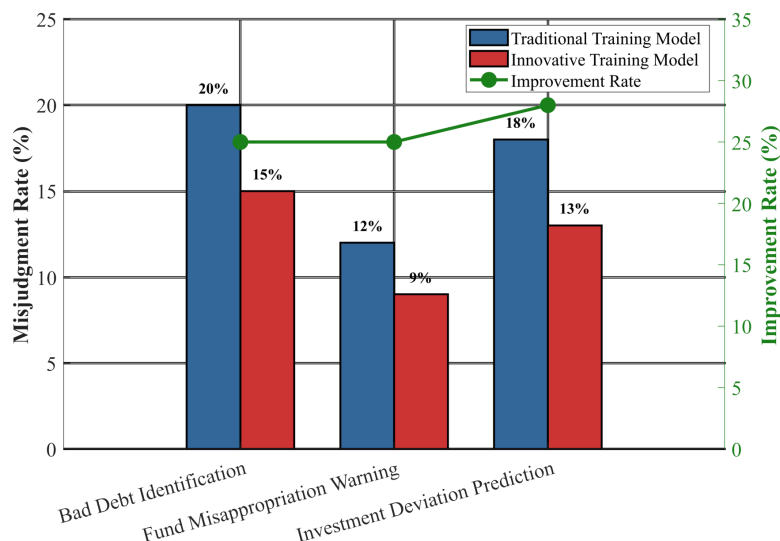


FIGURE 2. Comparison of Enterprise Risk Control Effectiveness under the New Accounting Talent Training Model

be able to improve the company's marketing return on investment.

The results analysis shows that the new accounting talent training model through strategic thinking training and business practice, achieve the purpose of effectively improving the ability of financial management to support corporate strategic decision-making. The fresh concepts and methodologies introduced by the students graduating has assisted corporate finance departments in converting their functionality from an accounting-oriented one to creating value. This provides evidence that the role of strategic education in accounting talents training is important for the promotion of transformation and upgrading of corporate financial management.

V. CONCLUSION

This paper builds a new "three-in-one" model using a systematic approach to cultivate accounting professionals equipped to manage the high-energy cost structures and digital demands of the industry, effectively addressing the inconsistency between traditional talent cultivation and the requirements of digital transformation in modern financial management. By aligning professional competencies with the sector's specific shift toward intelligent production, the model ensures that accounting expertise directly supports the strategic financial resilience needed in an innovation-driven economy. By bringing technology empowerment, strategic thinking, and sustainable development modules, relying on the collaborative practice platform of university and enterprise and multi-dimensional evaluation mechanism, this model has a good effect on enhancing the ability of graduated students in optimization of financial efficiency, rational control of risks and decision support of strategic decision-making, which will provide fundamental talent support for the transformation of corporate financial management from accounting-oriented to value-creating. The

major limitation in this study is that there is a need to broaden the coverage of the sample size and the time period. Future research should track the career development of graduates within the industry over a sustainable period and expand the perspective to include the differentiated influence of enterprises across various sizes and ownership structures to increase the universality and guiding value of the research conclusions. This longitudinal approach will further clarify how specialized accounting expertise adapts to the unique energy-intensive demands and digital transformation scales inherent in different segments of manufacturing.

AUTHOR CONTRIBUTIONS

Na Xiang designed, collected and analyzed the data, and drafted the manuscript. Na Xiang conducted the study, critically revised the manuscript for important intellectual content, and gave final approval of the version to be published. Na Xiang participated fully in the work, take public responsibility for appropriate portions of the content, and agreed to be accountable for all aspects of the work in ensuring that questions related to the accuracy or integrity of any part of the work are appropriately investigated and resolved.

CONFLICTS OF INTEREST

The author declares no conflict of interest.

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