

Research on the Pathway for Cultivating Accounting Talents Driven by Innovation through the Integration of "Digital Intelligence" and "Ideological and Political Education" in the Context of New Liberal Arts Education

Muge Zhang*

Guangdong University of Science and Technology, Dongguan, Guangdong, China

**Corresponding Author*

Abstract: Based on the context of New Liberal Arts, this paper explores pathways for reconstructing the accounting talent cultivation system driven by both digital-intelligent technologies and ideological and political education. The study identifies current challenges in accounting education, including outdated curriculum frameworks, insufficient interdisciplinary integration, and superficial implementation of ideological and political education. To address these issues, the paper proposes measures such as restructuring professional curricula, fostering interdisciplinary competencies, deeply integrating ideological and political elements, and implementing collaborative teaching approaches combining digital-intelligent technologies with ideological and political education, thereby establishing a new accounting talent cultivation system driven by innovation through the synergy of digital-intelligence and ideological-political education.

Keywords: New Liberal Arts; Digital and Intelligent Transformation; Course-based Ideological Education

1. Introduction

With the advancement of digital and intelligent technologies and the transformation of the global economic landscape, the accounting profession is undergoing significant changes. The 2021 plan issued by the Ministry of Finance clearly identified the trend toward integrating information technology with accounting practices. Digitalization has replaced traditional bookkeeping-oriented accounting methods, reshaped accounting functions, and the development of new liberal arts disciplines requires accounting professionals to possess

broader perspectives and comprehensive competencies. However, current accounting education in universities faces a dual challenge of separation between technical skills and ethical principles: an overemphasis on technological tools at the expense of ethical values, coupled with insufficient integration of ideological and political education into professional instruction. Therefore, exploring an innovation-driven accounting talent cultivation system that combines "digital-intelligent" approaches with ideological and political education-by leveraging digital technologies while upholding ethical guidance-is an urgent priority for reforming university accounting education.

2. The Practical Challenges of the Existing Accounting Talent Training System

2.1 The Curriculum System is Outdated

The current accounting curriculum system remains heavily reliant on traditional frameworks, with teaching content predominantly centered around conventional financial and management accounting theories and practices. Although some universities recognize the importance of digitalization and intelligence, their course offerings only sporadically incorporate elements like "accounting informatization" or "big data fundamentals," without systematically integrating emerging technologies such as cloud computing, AI, and blockchain into core professional courses. Such piecemeal adjustments result in students having a superficial understanding of technological tools and lacking the essential competencies to utilize data analysis for solving complex financial challenges; consequently, graduates often find themselves unprepared when entering a digitally-driven work environment.

2.2 The Disciplinary Boundaries are Extremely Rigid

The core of New Liberal Arts lies in interdisciplinary integration, yet current accounting education remains confined to its own discipline. While some courses incorporate data analysis elements, these are often fragmented and lack a cohesive interdisciplinary framework. Students may master statistical software operations but fail to apply them for financial risk assessment; they possess financial analysis skills yet lack soft competencies. Furthermore, the evaluation system overemphasizes traditional knowledge retention while neglecting assessments of interdisciplinary problem-solving abilities and critical thinking, thereby diminishing students' motivation to expand their knowledge horizons and creating a disconnect between talent development and industry demands.

2.3 The Marginalization of Ideological and Political Education

The accounting discipline is closely linked to economic and social development, embodying ideological and political elements such as integrity, the rule of law, objectivity, and fairness. However, in practice, faculty members often view ideological and political education solely as the responsibility of specialized course instructors, applying it in a rigid, formulaic manner within professional classrooms without achieving a subtle, pervasive impact. Meanwhile, students hold misconceptions about this education, placing greater emphasis on professional skills and certifications while undervaluing ideological and political courses. This prevents ideological and political education from being internalized and manifested in students' actions during their academic studies, thereby failing to effectively cultivate their professional ethics and sense of social responsibility.

2.4 The Separation Between Digital Intelligence and Ideological and Political Education

In current educational reform initiatives, digital and intelligent teaching approaches coexist alongside ideological and political education as two parallel trajectories. On one hand, ideological and political education relies heavily on traditional classroom instruction and fails to

fully leverage digital tools to enhance educational effectiveness; on the other hand, digital accounting education focuses solely on technology and efficiency while neglecting value-oriented guidance such as data ethics. The integration of ideological elements with digital-intelligent education remains superficial, failing to create a synergistic educational impact.

3. The Pathway for Building an Innovation-Driven Accounting Talent Training System Integrating "Digital Intelligence" and "Ideological and Political Education"

To address these challenges, accounting talent cultivation under the new liberal arts framework must move beyond traditional linear thinking: leveraging digital and intelligent technologies as empowerment tools while incorporating ideological and political education as value guidance, thereby restructuring the talent development system through a dual-driven approach.

3.1 Reconstructing the Professional Curriculum System

The curriculum system serves as the framework for talent development. Reconstructing this system should start from its fundamental logic, break away from traditional structures, and achieve deep integration of digital and intelligent technologies with accounting disciplines. First, introduce a digital and intelligent technology course module, incorporating courses such as Python programming into foundational or core professional courses while building upon a solid foundation in economics, management, and law. Second, digitally upgrade traditional accounting courses—for example, by developing interdisciplinary courses that combine Advanced Financial Accounting with big data auditing, enabling students to understand new accounting models within real-world data environments. Finally, increase the proportion of practical projects and internships, leveraging relevant laboratories to enhance students' hands-on capabilities in digital and intelligent technologies.

3.2 Enhancing Interdisciplinary Comprehensive Competencies

In the context of new liberal arts education, the value of accounting professionals extends beyond bookkeeping; they must also leverage

data to gain insights into business fundamentals and provide strategic support. Therefore, it is essential to broaden pathways for developing interdisciplinary competencies. Academically, comprehensive courses should be designed that integrate financial accounting principles, data analysis techniques, and business logic, while encouraging students to minor in information technology or data science. Competency-wise, emphasis should be placed on cultivating critical thinking, cross-disciplinary communication and collaboration skills, and leadership abilities, enabling them to serve as key facilitators in multi-departmental coordination. Organizationally, interdisciplinary course teams should be established to break down departmental barriers, allowing faculty from diverse disciplines to jointly develop and deliver courses, thereby ensuring teaching approaches are diverse and cutting-edge. Additionally, students should be encouraged to participate in interdisciplinary competitions and industry-academia integration projects to enhance their practical capabilities by addressing real-world challenges.

3.3 Deepening the Integration of Ideological and Political Education into Curriculum Design

Ideological and political education is the cornerstone of accounting talent development; it should move from a peripheral role to a central one and integrate seamlessly with professional knowledge. First, curriculum design must clearly define the objectives of ideological and political education while giving equal weight to those of professional knowledge, thoroughly exploring the ideological and political elements inherent in accounting disciplines—for instance, deriving the principle of "objectivity" in financial statements into the ethos of "seeking truth from facts," reinforcing "legal awareness" and "bottom-line thinking" through accounting laws and standards, and incorporating concepts such as "green development" and the "dual carbon strategy" into cost control and management accounting. Second, innovative approaches to integrating ideological and political education are essential; rigid lecturing should be avoided in favor of implicit methods like case-based learning and situational immersion, enabling students to naturally develop sound values, outlook on life, and worldviews while acquiring professional skills, thereby fostering them into honest,

trustworthy individuals with a strong sense of responsibility for the modern era.

3.4 Promote the Deep Integration Of Digital Intelligence and Ideological and Political Education

"Digital intelligence" integrated with "ideological and political education" is not merely a simple combination; rather, it requires leveraging digital intelligence technologies to enhance ideological and political education while using its core values to guide technological development, achieving mutual reinforcement. On one hand, teaching syllabi that integrate ideological and political education with digital accounting should be developed, along with specialized textbooks, ensuring the systematic presentation of ideological content within digitalized learning environments. On the other hand, digital tools should be employed to innovate teaching methodologies: online modules for ideological education should be incorporated into learning platforms, and immersive practical projects designed around virtual simulation laboratories should enable students to experience the consequences of violating professional ethics through hands-on practice, thereby fostering ethical values within digital contexts. Teaching objectives should follow a dual approach: utilizing digital tools to develop professional competencies while employing scenario-based experiences to cultivate professional ethics and values.

4. Conclusion

Under the new liberal arts framework, reform in accounting education has become imperative. "Digital intelligence" and "ideological and political education" serve as the dual pillars for cultivating versatile accounting professionals in the modern era: digital technologies equip practitioners with data insights and decision-support capabilities, while ideological education instills a commitment to ethical principles and social responsibility. Only through their deep integration can we address the challenges of accounting education characterized by an overemphasis on technical skills at the expense of ethical foundations and a separation between theory and practice. The Accounting program at Guangdong University of Science and Technology, aligned with regional economic development needs, has developed a talent cultivation system driven by the synergy of

"digital intelligence" and "ideological and political education" -representing both a practical application of the new liberal arts philosophy and an innovation in accounting education models. As this system continues to evolve, it will cultivate more high-caliber accounting professionals who excel in both ethics and expertise, thereby ensuring the sustainable advancement of the accounting profession in the era of the digital and intelligent economy.

Acknowledgments

This paper is supported by Guangdong University of Science and Technology's 2024 university-level quality project "Construction and Application of an Innovation-Driven Accounting Talent Training System Integrating' Digital Intelligence 'and' Ideological and Political Education 'in the Context of New Liberal Arts" (GKZLGC2024197); Guangdong University of Science and Technology's 2025 university-level quality project "Teaching

Reform Research for Advanced Financial Accounting Based on the New Financial Management Concept of 'Ideological and Political Education + Professional Knowledge + Technology' " (GKZLGC2025117).

References

- [1] Cai Xianjun, Chen Qingrong, Wen Subin, et al. Reform and Practice of Intelligent Accounting Talent Cultivation under the New Liberal Arts Framework: A Case Study of Nanjing Audit University [J]. Accounting Friends, 2022(3):135-140.
- [2] Tang Yanjun, Jiang Yaoming. Cultivating Accounting Talents in the New Liberal Arts under Cross-disciplinary Educational Concepts [J]. Accounting Communications, 2021(11):161-164.
- [3] Lü Sha, Ding Mingxian, Wang Rui. Exploration of "interdisciplinary integration" in accounting talent cultivation under the new liberal arts framework [J]. Accounting Communications, 2023(9):172-176.