

Cultivation of Intellectualized Talents for Accounting Based on Triple Helix Theory Research on Ecological Chain Construction

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Abstract: With the development of information technology, the wave of digital intelligence represented by big data, cloud computing, artificial intelligence, etc. is accelerating the reshaping of the accounting industry and plays an important role in promoting the change of accounting model and the transformation and upgrading of talents. In this context, how to cultivate composite accounting talents with digital intelligence thinking and skills has become an urgent problem to be solved. In order to solve this problem, this paper constructs an ecological chain of accounting intellectualization talents training composed of government, enterprises and universities based on the triple helix theory. First of all, according to the role of government, enterprises and universities are divided, and the dilemmas faced by each body in promoting the transformation of accounting intellectualization are described in detail. Secondly, the ecological chain of accounting intellectualization talent training is constructed from the perspective of "government, industry and academia" integration: the government improves policies, increases investment, and encourages the introduction of talents in the process of enterprise transformation; enterprises take the initiative to participate in the training of talents; and enterprises take the initiative to participate in the training of accounting intellectualization talents.

Keywords: Accounting Intellectualization; Triple Helix Theory; Talent Cultivation; Ecological Chain; Integration of Government; Industry and Academia

1. Introduction

With the development of modern information technology becoming more and more mature,

the application of information technology in an increasingly wide range of fields, the ubiquitous big data is flooding our lives, and all walks of life are actively promoting digital transformation and intelligent development. Extracting valuable information from business data has become an important decision-making basis for enterprises, and the transformation from traditional financial reporting to intelligent financial reporting is an inevitable path for enterprise transformation, and the transformation from financial accounting to digital intelligence is the need of the times and the mandatory question for each enterprise[1]. Artificial intelligence, big data and other new-generation information technology makes the traditional financial work to "smart + accounting", "smart + management" mode change, the new form of talent puts forward new requirements[2], in the future to cultivate a series of composite talents who understand accounting but also understand management, understand law and so on. , understand the law and a series of composite talents in order to meet the demand of enterprises for high-quality accounting personnel[3]. At present, all sectors of society are paying more and more attention to the development of accounting intellectual transformation, Our strategic documents emphasizes the importance of advancing the intellectual transformation of accounting, and the new round of digital transformation and industrial change also puts forward requirements for the digital transformation of accounting. The current accounting work is facing a very complex environment, the need to face the impact of the intelligent era on traditional accounting, the new business model also brings greater challenges to accounting, the local high-end accounting talent appears to be even more insufficient, which requires us to convert the concept of the training mode of accounting personnel, take the initiative to

adapt to the challenges, the use of new technologies, to achieve new breakthroughs. In order to comply with the development trend of the new era, many scholars have put forward the concept of intelligent transformation of accounting. Ding Yufang et al. put forward the path and strategy to realize the transformation of intelligent accounting from the development status quo and problems of financial accounting in the era of intelligence[4]. Lu Xingfeng puts forward the combination of the theory of management accounting and the role that intelligence may play in accounting[5], and constructs the "human-machine-object" model, and the "human-computer-object" model. "human-machine-object" multi-dimensional synergistic development of intelligent finance. Retrospectively, in China's related literature on the cultivation of accounting intelligent talents, some research themes focus on the reform of the talent cultivation mode of accounting majors in colleges and universities. For example, Zhang Min et al. initially put forward four types of intelligent financial talents, and constructed a training framework and mode for each type[6]; Dong Hongjie and Xie Xiangbing constructed a master's degree course system of accounting specialization under the background of counting intellectualization with the main line of counting intellectual integration[7]. Some studies also pay attention to the combination of accounting and big data and other related courses to cultivate composite talents, for example, Shu Wei et al. carried out program design for the cultivation of accounting and counting intelligent talents from the aspects of competence demand[8], cultivation path, curriculum system, and faculty. Many domestic universities and enterprises have carried out a large number of studies on the cultivation of accounting intellectualized talents, but the research on how to build an effective ecological chain of accounting intellectualized talents cultivation in the government, industry and universities from the perspective of counting intellectualization is not rich enough[9]. Therefore, based on the triple helix theory, this paper constructs a multi-body ecological chain model for the cultivation of talents with intellectualization, which consists of the government, industry and universities, and analyzes the roles of each

body in the construction of the ecological chain from the perspectives of the government, industry and universities, in order to provide effective references to realize the transformation and development of the intellectualization of the conference.

2. The Dilemma and Causes of the Training of Accounting Intellectualized Talents

2.1 Government: Inconsistent Talent Norms and Serious Bottlenecks in Information Flow

The government has emphasized the significance and importance of the transformation of accounting and intellectualization, and the imbalance between the market demand and the corresponding supply of complex talents, but there is no substantive institutional policy to guarantee the cultivation of accounting and intellectualization talents[10]. First of all, the government does not have very clear standards to guide the cultivation of talents in colleges and universities. The technological updating speed in the field of accounting intellectualization is very fast, and the government may not be able to keep up with the development of technology in a timely manner when formulating standards, resulting in the standards lagging behind the actual application needs; and the development of this field is often affected by international standards, and the government needs to take into account the requirements and trends of the international standards when formulating the standards, which leads to a lack of effective guidance and support in the evaluation and selection of talents, and this also hinders the effectiveness of the training of accounting intellectualization talents. The effectiveness of talent training. Secondly, the government has an educational system dilemma in the training of intellectualized talents. The dilemma may be affected by complex interests, institutional rigidities, and insufficient funding and resources. The education system involves multiple stakeholders, and different conflicting interests and dispersed interests make it difficult for the government to reach a consensus when formulating education policies and reform measures; in addition, the intellectualization of accounting requires composite talents, which need to be supported

by multifaceted knowledge and skills; however, China's current education system is still deficient in monolithic and subdiscipline-based, which leads to a lack of cross-disciplinary comprehensive ability and However, the current education system in China still has the defects of unification and differentiation, resulting in the lack of interdisciplinary comprehensive ability and practical ability of students in the learning process, which makes it difficult to provide strong support for the development of the accounting and intellectualization industry. Finally, the government lacks an effective training mechanism in the training of accounting and intellectualization talents, and the exchange of relevant information with various institutions is not timely. Conflicts of interest, confidentiality needs and information silos may affect the communication between the government and other related agencies, among which information silos are a major reason. The demarcation between the government and other related agencies is too obvious, and the lack of smooth information flow channels makes it impossible to transmit and share information in a timely manner; at the same time, the huge organizational structure of the government agencies and the cumbersome decision-making procedures restrict the flow of information, and the stagnation and filtration between the levels make it impossible to transmit information quickly. At the same time, the large organizational structure of government agencies and cumbersome decision-making procedures limit the flow of information, and the stagnation and filtration between levels make it impossible for information to be transmitted quickly. At present, many enterprises need to train their own talents for the development of smart accounting, and the government's support in this regard is insufficient. In addition, a single mechanism for vocational skills training has led to poor exchanges of knowledge and skills in some industries and information blockage, which to a certain extent has also hindered the rapid development of accounting and intellectualization talents.

2.2 Enterprises: Rapid Technology Upgrades, High Training Costs

Enterprises have also assumed a very

important role in the training of accounting and intellectualization talents to meet the needs of enterprise digital transformation. However, in the practice of enterprise digital and intelligent transformation, some enterprises lack the awareness of digital capability transformation and ignore the importance of accounting and intellectualization, which leads to the slow progress of digital and intelligent transformation, resulting in the training of accounting and intellectualization talents also encountering difficulties. First, the lack of talent. With the continuous development of science and technology, the accounting field needs to have professional accounting knowledge and technical skills are also constantly changing and updating, new technologies and tools for accounting puts forward new requirements, however, the traditional accounting education and training is often lagging behind the development of technology; at the same time, the number of intelligent accounting work needs to have an in-depth understanding of the characteristics of the industry and the business process, however, many accounting graduates lack of practical work experience, unable to combine theoretical knowledge with practical application. However, many accounting graduates lack practical work experience, and are unable to combine theoretical knowledge with practical application. Enterprises need to focus on the cultivation of practical ability when training talents, and provide opportunities for internships and practical project experience. However, this is what is currently lacking in the market, and will count the demand for intellectualized talents is far greater than the supply, resulting in the advancement of digital transformation is hindered. Second, job training lacks relevance. Many enterprises in the process of digital transformation, only fixed arrangements for employees to carry out general digital training and skills upgrading, and do not fully understand the training needs and capabilities of employees, the implementation of unified training, or not fully demand analysis and ignore the differences between different employees and positions, resulting in the training program can not be targeted to meet the needs of different employees, the content and mode of training in such cases May not be

able to meet the specific requirements of different positions, which makes the training of accounting digital talents there is a blind spot, thus affecting the quality and progress of digital transformation. Third, some enterprises face the dilemma of technological backwardness. Accounting Intelligence needs to master cutting-edge technologies such as big data analysis, artificial intelligence, etc., and the digital transformation of enterprises also needs to constantly follow up the latest technologies, which are updated very quickly, and it takes time and resources to train talents, and it requires enterprises to make adjustments to their processes to adapt to the application of new technologies, which may also lead to internal resistance and difficulties, and it requires the enterprises to carry out organizational change management, as well as the introduction of new technologies may bring new security risks such as data leakage and network attacks, which also requires enterprises to strengthen information security measures to prevent potential security threats, leading to the dilemma of updating technology. Finally, the cultivation cost is high. The cultivation of accounting digital talents involves many aspects of knowledge and skills, which requires systematic training and learning, and requires a large investment of time and resources. Enterprises need to provide employees with training courses and training equipment, etc., as well as pay for the cost of training teachers, making the cultivation cost high and putting great pressure on the financial investment of enterprises, which may be a burden for some small and medium-sized enterprises.

2.3 Colleges and Universities: Scarcity of Complex Faculty and Curriculum Rigidity

Colleges and universities also have some dilemmas in the training of will count intellectualized talents. On the one hand, there is a shortage of teachers. With the rapid development of accounting intellectualization, the demand for teachers with relevant knowledge and skills is also increasing. Teachers need to continuously learn new standards, new technologies and new tools to keep up with the development of the industry, and many universities recruit teachers who have been practicing accounting for many years, who may not have in-depth knowledge

of accounting intellectualization, do not know enough about the latest technologies, and may not be able to keep up with technological development, which results in their teaching are not able to provide the latest knowledge and practical experience, not able to provide the practical operation and case studies needed by students, not able to provide enough guidance and practical opportunities in training students, which leads to the loss of practical application[11], students learn knowledge by doing, they can find out the deficiencies that they have in practice, so as to continuously improve themselves. On the other hand, teaching facilities and equipment are insufficient. Accounting Intellectualization needs the support of college computers and other advanced equipment, but the maintenance and management of teaching facilities and equipment require specialized human and material inputs, and colleges and universities lack relevant management mechanisms and personnel, resulting in untimely or imperfect maintenance of facilities and equipment, and some colleges and universities have installed and used professional accounting software and data analysis tools that are far from the real application of the software in the enterprise, and there are also some colleges and universities with limited budgets or Some colleges and universities have limited budgets or insufficient space for computer classrooms and laboratories, so students are not able to apply core skills in practice, and their learning outcomes are greatly reduced. In addition, the professional training system of colleges and universities lacks elastic skills and flexibility. The dilemma mainly stems from outdated teaching materials, lack of interactivity and innovation in the curriculum, lack of practical aspects and lagging curriculum. China's talent training system is mostly unified training, focusing on accounting theory and practice, for the content of digital intelligence is only a simple mention, and modern financial work, the application of digital intelligence and become a necessary skill, some of the teaching materials may have been out of date, and can not reflect the current accounting intellectual field of the latest developments and applications; some of the curriculum lack of interactivity and innovation, lack of practice, resulting in a lack of students' lack of

motivation and initiative, unable to truly master the relevant skills and applications; the curriculum is less integrated with the actual needs of enterprises, and the system lacks flexibility and relevance.

2.4 Lack of Synergistic Resonance among Government, Universities and Enterprises Hinders the Gathering of Power

As the three main bodies in the triple helix structure of accounting and intellectualization talent training, there is insufficient cooperation among the government, universities and enterprises, and for the time being, the three of them have not been able to achieve synergistic development and spiral upward. On the one hand, the government has not improved relevant policies and regulations to promote enterprise accounting digitalization and intelligent technology, has not established a perfect industrial ecological environment, and lacks corresponding incentives to guide enterprises to invest in research and development, and to promote the wide application of new technologies and applications in the accounting industry. The lack of clear regulations on data privacy protection and information security has brought certain risks and difficulties to both data application and technology use in the cultivation process, making legal risks and uncertainties in the process of talent cultivation. In addition, the government has not yet done a perfect job in the supervision of accounting vocational education, the guarantee of education quality, the standardization of industry standards, and the assurance of the comprehensive quality of accounting practitioners. Artificial intelligence application involves a large amount of data collection and processing, which involves the coordinated and cooperative development of multiple fields, and it is very difficult to formulate universal policy guidance and industry standards, and how to balance the relationship between the use of data and the protection of personal privacy is also a complex issue. On the other hand, enterprises help will count the intellectual transformation, but the synergistic ability with universities is not strong, and it is difficult to form a synergy of talent cooperation between universities and enterprises. Accounting is a profession with strong practicality, and the accounting

intellectualization talent training model needs to be built on the basis of students' knowledge base and practical experience [12]. Especially at this stage of accounting transformation, enterprises have a greater demand for composite accounting talents, colleges and universities are the cradle of talent cultivation, enterprises are the window of talent employment, and the two are closely linked and closely cooperated with each other. At present, the talent cooperation between universities and enterprises in China is mainly focused on the integration of production and education, collaborative education and other aspects of the talent training process, the degree of participation is not high, the depth of integration is not enough. On the one hand, there is a lack of long-term and effective cooperation mechanism between universities and enterprises, and enterprises do not have a deep understanding of the needs of universities and students, and often dock and cooperate with universities according to their own needs, and there is a lack of continuous communication and exchange between the two sides. On the other hand, colleges and universities do not know much about the needs of enterprises, and it is difficult to respond quickly to the problems raised by enterprises. The lack of long-term mechanism of cooperation between universities and enterprises leads to a certain degree of disconnection between the two sides in the process of talent training. The main reasons for the above phenomenon include the following two aspects: First, universities, enterprises and students are not highly motivated. Lack of consensus on the objectives of talent cultivation and the evaluation standard of the effect, unable to reach agreement on the curriculum, teaching mode, etc.; Secondly, the ability of collaborative innovation is not strong. Enterprises are not clearly involved in the decision-making of talent training program development, curriculum setting and other related aspects[13].

3. Innovations in the Cultivation of Intellectualized Talents based on the Triple Helix Theory of Accounting

3.1 Connotation of the Triple Helix Theory

The triple helix theory was first proposed by

American geneticist Richard Levantine (1955), who used the triple helix to model the relationship between genes, organizations and the environment, similar to three helices entwined together, influencing each other and acting as cause and effect. Thereafter Etzkowitz (1995) used the triple helix theory to analyze the new type of relationship between government, industry and universities in the knowledge economy era, using market demand as a link to treat the process of knowledge generation, dissemination and application as an interconnected and synergistic system, arguing that it is not driven by a single organization or individual, and that each organization or individual plays an important role in the whole process of scientific development. plays an important role, but the roles of each subject are dynamically changing and constantly adjusted, and there exists a cooperative relationship between different subjects to varying degrees. The triple helix theory is most important in the ecological chain of the training of the accounting and intellectual talents are three independent, parallel and synergistic structural elements, i.e., the university, the industry and the government, who as the subjects play their own functions in their respective areas of strengths, but at the same time also interact and cooperate with the other subjects, to achieve innovation and expansion, and to produce a greater effect[14]. The government not only provides stable and rich resource support for the training of accounting intellectualization talents in universities, but also can guide enterprises to participate in the transformation and development of accounting intellectualization through policies, and actively develop financial digital software and equipment, and the cooperation between enterprises and universities through industry-academia-research cooperation can promote the close integration of theory and practice, which is beneficial to cultivate accounting intellectualization talents adapted to the development of the times.

3.2 Innovation of Triple Helix Theory Applied to the Cultivation of Congregational Counting Intellectualized Talents

3.2.1 Unlocking Tradition to Realize Theoretical Innovation

At present, most of the training of talents for the transformation of financial accounting and digital intelligence in colleges and universities have neglected the subjectivity of the state in the process of training talents for the transformation of financial accounting and digital intelligence, and have given full play to the key role of macroeconomic policies. The triple helix grounded theory provides us with the perspective of innovation and development, gives full play to the multidisciplinary energy, promotes the independent innovation of the social system, focuses on the cooperation of the system software of "government, industry, learning, research, and use", and shows the significance of the regulations of governmental departments, and promotes the goal of the training of talents for the transformation of the digital intelligence of financial accounting from the overall planning. First of all, the establishment of the subjectivity of the national accounting digital intelligence transformation talent training and service system, play the role of the transformation and development of the chain of rules and regulations, is crucial to the exchange and cooperation between universities and industry. In the triple helix analysis, the traditional government industry chain binary actor is extended to the government industry chain university ternary actor, while advocating that the three organizations of the state, industry, and university form a second-level hybrid organization to actively carry out accounting intelligent transformation. The cooperation between these institutions and organizations requires government departments to formulate corresponding existing policies for control, and the effect of government departmental regulations to transform the development chain is obvious. Secondly, the triple helix basic theory focuses on regional synergy, that is, "government, school and enterprise" combined with regional characteristics of the digital intelligent transformation. Combined with the characteristics and actual needs of regional economic and social development, according to the time and situation of the "government, school and enterprise" combined with the theme of activities, the establishment of the regional development trend of industry-academia integration with demonstration sites as the core of the

coordination mechanism. Based on the theory of "triple helix" and the education chain, industrial chain and innovation chain of the government, universities and enterprises, we will build an ecological chain of intellectualized talent cultivation and form a multi-party talent cultivation system oriented by industrial demand, guided by governmental policy support and led by universities and colleges. It is of theoretical and practical significance to build a talent cultivation model oriented by industrial demand, led by government policy support and led by universities. In the process of practice, it is necessary to deal with the relationship between government policy guidance, active participation of enterprises and active innovation of universities. Eventually, it will form the theoretical system framework and practical system framework for the cultivation of accounting intellectualized talents, and cultivate more high-quality and complex accounting talents for economic and social development.

3.2.2 Reshaping the training system to stimulate innovation in the main body

The traditional training of accounting intellectualized talents is often through schools and enterprises, which is difficult to build a talent training system of accounting intellectualized transformation, and cannot provide all kinds of excellent accounting intellectualized talents for the society. In order to improve the quality of counting and intellectualization talent training for accounting students in colleges and universities, the main body of training for accounting students is innovated according to the triple helix model. First of all, in the "triple helix" model, the government, industry and universities as the "triple helix" constitute the main body of the "triple helix" and play an important role in it. Secondly, it is necessary to pay attention to the three actors of government departments, industry chain and universities, and also pay attention to the second-level actors such as intermediaries, in order to avoid the conflict between the original actors, so that the degree of interaction between multiple actors can be improved. Enhance the training effect of accounting digital intelligent transformation talents. Third, the "triple helix" theory emphasizes interdisciplinary collaboration. The

government and industry should play both the role of manager and leader in the cooperation with universities; university teachers should improve their scientific research ability through academic innovation and transform it into teaching content. In the design of teaching content, attention should be paid to the principle of combining theory and practice; enterprises promote their own development through joint cooperation with university teachers. The innovation of the industrial subject does not mean the development of the enterprise itself, but the integration of its own development into the scientific research and teaching work of college teachers, so as to improve the interaction between college teachers and industry. When the two cooperate with each other, they can utilize each other's development as a resource. In the process of enterprise participation in the training of accounting students, it can effectively combine theory and practice, and then realize the development of the enterprise itself. At the same time this is also conducive to college teachers to be able to better interact with the industrial body in the teaching process. Compared with the traditional double helix structure, the "triple helix" pays more attention to the joint participation of the three subjects in the cultivation of intellectualized talents and dynamic rise.

3.2.3 Upgrading Spiral Leadership, Pioneering Model Innovation

In the traditional meeting counting intellectualization talent training link, the cooperation model of all parties is relatively simple, usually initiated by the school or passively accepted. In the triple helix model of government, industry and universities, the government's helix is the policy, which provides long-term cooperation between enterprises and universities; the industry's helix is the technology, which applies the theory to practice through enterprise practice and expert guidance, etc.; and the university's helix is the knowledge, which is based on the students' professional foundation and the school's traditional resources, and improves the students' professionalism by scientifically and reasonably arranging the students' work after graduation. The triple helix model combines these three helixes, which makes each subject exert more power than its own, and cooperate with each other to inject new

energy into the cultivation of accounting and intellectualization talents, and this model plays an important role in the process of cultivating accounting and intellectualization talents, not only cultivating accounting and intellectualization talents in colleges and universities, but also cultivating accounting and intellectualization enterprises, which forms a complete chain, and is also the core of the whole ecological chain of talent cultivation. The core of the whole talent cultivation ecosystem.

3.2.4 Three-chain coupling development, evolutionary mechanism innovation

In the traditional training mechanism of accounting and intellectualization talents, it is generally the main body of training in colleges and universities, but such a training mechanism is very limited and inefficient, and is not conducive to the cultivation of composite talents needed for the transformation of accounting and intellectualization. The application of triple helix theory expands the cultivation chain to multiple directions, and the government, enterprises, and colleges and universities can jointly cultivate them. The government can build a platform between colleges and universities and enterprises to promote exchanges and cooperation between them. Colleges and universities can sign cooperation agreements with the industry to jointly carry out projects related to the cultivation of intelligent talents in meeting counting. Industries can provide universities with practice scenarios and data support, and absorb excellent accounting intellectualization talents through school-enterprise cooperation and other means. These mechanisms will help promote close collaboration and links among the government, universities and industry, and promote the development of the training of accounting intellectualization talents. Each subject coordinates and integrates with each other and dilutes the boundaries to achieve the effect of 1+1+1>3 (e.g., Figure 1. Triple helix theoretical model).

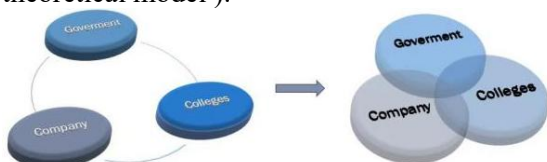


Figure 1. Triple Helix Theoretical Model

4. Construction of an Ecological Chain for Cultivating Intellectualized Talents Based on Triple Helix Theory.

As China's economy enters the stage of high-quality development, the demand for accounting and intellectualization talents is gradually increasing, especially in the context of the construction of "Digital China" proposed by the state, the contradiction between the supply and demand of accounting and intellectualization talents is becoming more and more prominent. Based on the triple helix theory, this paper constructs an ecological chain model for the cultivation of accounting and intellectualization talents (e.g., Figure 2. The ecological chain model for training intelligent talents based on the triple helix theory of accounting and counting), and puts forward a talent cultivation model with the participation of government-led, enterprise-led and university-led parties.

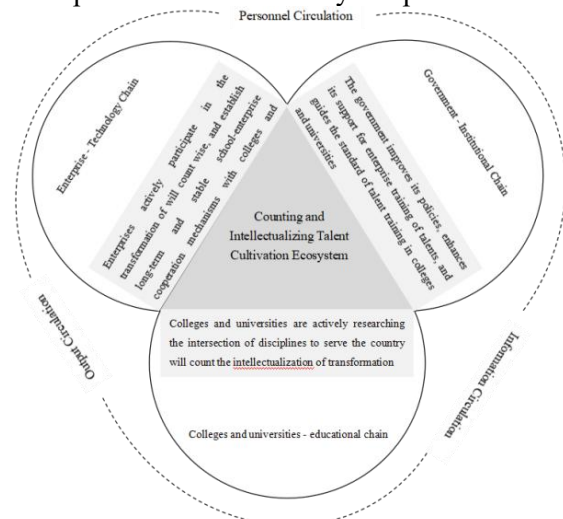


Figure 2. The Ecological Chain Model for Training Intelligent Talents based on the Triple Helix Theory of Accounting and Counting

First of all, the government builds the demand environment of the accounting and intellectualization talents through policy guidance, system construction and other measures, and guides the main body of enterprises and the main body of colleges and universities to participate in the ecological chain of the training of accounting and intellectualization talents. Secondly, enterprises, as one of the main bodies of talent cultivation, need to change their role position and strengthen communication and cooperation with schools. Finally, as the main

body of teaching, colleges and universities need to adjust their talent training direction and mode according to the market demand, and need to integrate new technologies into the curriculum system to promote the updating of teaching content and optimization of teaching methods.

4.1 Government-led, "Government, Industry, Academia, Research and Utilization" as the Key to Build a Demand-Oriented Training Model

With the rapid development of China's economy and the rapid development of science and technology, the contradiction between the supply and demand of accounting intellectualized talents has become more and more prominent, therefore, the government needs to play its leading role in promoting the formation of the ecological chain of accounting intellectualized talents cultivation through policy guidance, system construction and other measures. First of all, the government should sort out and analyze the existing policies on the training of accounting talents, including the problems in the quantity and quality of accounting talents, and then adjust and improve the existing policies according to the characteristics of China's economic development and the changing trend of enterprises' demand for accounting talents. Secondly, the government should put forward specific requirements for both enterprises and universities according to relevant national policies and laws and regulations. For example, the government can require the main body of enterprises to apply new technologies to enterprise financial management, or require universities to integrate new technologies into the teaching system. Finally, the government should guide the formation of the ecological chain of will-counting intellectualized talent training by means of top-level design. Through policy guidance, system construction and other measures to promote mutual communication, synergistic development and dynamic upward relationship between the relevant subjects in the ecological chain of accounting intellectualization talent training, and encourage them to participate in the ecological chain of accounting intellectualization talent training to form a virtuous cycle.

4.2 Enterprise-led, with "School-Enterprise Cooperation" as the Key to Build Enterprise Talent Training Model

Enterprises are important participants in the ecological chain of talent cultivation, and they are also the direct demanders of intelligentized talents. Under the current model of intellectualized talents training, enterprises mainly rely on school-enterprise cooperation to complete the training of talents, which requires schools and enterprises to establish a long-term and stable cooperation mechanism. School-enterprise cooperation should start from the following three aspects: first, strengthen the communication between schools and enterprises, carry out regular exchange symposiums, and solve the problems raised by enterprises in a timely manner; second, establish an effective cooperation mechanism, and both sides should establish a long-term cooperation mechanism in the areas of curriculum development, faculty training, resource sharing, etc.; third, the enterprises should be actively involved in reforming the accounting curriculum system of universities. At present, financial shared service centers are developing in large numbers in colleges and universities, and many colleges and universities have set up financial shared service centers, which brings new opportunities to accounting education in colleges and universities. Enterprises can actively participate in the reform of the university accounting curriculum system, and jointly build a digital accounting talent training ecological chain.

4.3 Universities Take the Lead in Building a Talent Cultivation Model for Colleges and Universities with the "Integration of Industry and Education" as the Mainstay

Colleges and universities need to focus on introducing advanced teaching resources and excellent teachers, strengthening the construction of laboratories and improving the corresponding facilities, as well as optimizing the curriculum and updating the curriculum system and teaching methods, so as to cultivate more excellent talents in accounting and intellectualization to meet the market demand. First of all, colleges and universities should combine their own advantages and development needs to explore the training mode of accounting and intellectualization

talents, and reform the teaching content and methods. At present, some colleges and universities have already begun to carry out diversified teaching reform pilots, such as carrying out artificial intelligence-related courses and practical projects in accounting majors, exploring the integration of blockchain technology into the teaching of accounting majors, and so on. Colleges and universities can also cooperate with enterprises to explore the mode of industry-university-research cooperation training, and carry out project practice or enterprise research under the joint guidance of college teachers and enterprise technicians. In addition, colleges and universities can carry out cross, integration, penetration and cooperative research in accounting disciplines by establishing a joint training mechanism with other colleges and universities and research institutions. Colleges and universities can also use their own resource advantages to provide data analysis, project planning and other services for enterprises. At the same time, colleges and universities can also cooperate with scientific research institutions to establish open innovation platforms to jointly carry out scientific research project cooperation and transformation of scientific and technological achievements. Secondly, "dual-teacher" teachers are introduced into the training mode of intelligent talents, giving full play to teachers' ability to educate people. "Dual-teacher" teachers are compound teachers who have both theoretical knowledge and practical experience. "Dual-teacher" teachers have a diversified knowledge structure, composite characteristics, easier to adapt to the current economic development trend of the demand for intellectualized talents. The combination of theoretical teaching and practical teaching in the teaching process can improve students' interest in learning, thus better cultivating students' professionalism.

4.4 Co-creation of Excellent Cultivation System, Multi-Participants to Join in the Grand Event

The construction of an ecological chain for the cultivation of accounting intellectualized talents requires the participation and efforts of many parties, including universities, enterprises and the government, as well as collaborative innovation. The government can

coordinate multiple forces in society to jointly cultivate accounting intellectualized talents, provide policy support for the cultivation of accounting intellectualized talents, introduce relevant policies to strongly support colleges and universities and enterprises to collaborate in innovation and collaborative education, and provide a platform for cooperation between colleges and universities and enterprises; colleges and universities should actively engage in docking and cooperation with enterprises, and in the education stage, let students understand the future work scenario and the direction of development, and continuously improve their own teaching system and Improve their practical ability, make full use of their own advantages to carry out school-enterprise cooperation projects, and jointly cultivate high-quality accounting talents adapted to the development needs of the new era. Enterprises should attach importance to the cultivation of accounting intellectual talents, actively participate in the cultivation of accounting intellectual talents, promote the reform of the curriculum and teaching methods of colleges and universities, and take the initiative to assume social responsibility by providing universities with practice bases, so as to allow students to participate in the practice. Summarize experience and improve their own skills.

5. Conclusions and Prospects

5.1 Conclusion

This study argues that the triple helix theory provides an effective theoretical framework for accounting intellectualisation talent cultivation, and by building a talent cultivation system that integrates government, industry, academia and research, it helps to improve the quality, efficiency and adaptability of talent cultivation, and provides strong support for the development and innovation of the accounting industry. Firstly, this theory emphasises the important roles of the government, enterprises and universities in the process of talent cultivation and the interactive relationship between them, which helps to build a more perfect and innovative talent cultivation system by applying the triple helix theory to the cultivation of accounting intellectual talents. Secondly, the ecological chain of accounting intellectualisation talent cultivation

based on the triple helix theory has the following characteristics: firstly, close cooperation among the government, enterprises and universities, through strengthening the cooperation between the government, industry, academia and research institutes, jointly formulating talent cultivation plans and ensuring that the cultivation of talents matches with the market demand; secondly, cross-cultivation of interdisciplinary disciplines, through the integration of multidisciplinary resources, providing students with interdisciplinary curriculum systems and practice platforms, cultivating accounting talents with comprehensive qualities and innovative abilities. comprehensive quality and innovation ability of accounting talents; Third, pay attention to the cultivation of practical ability, increase the number of practical courses and practical activities, and improve the ability of students to apply theoretical knowledge to practical work. Finally, the study concludes that based on the triple helix theory, the cultivation of accounting intellectual talents can improve the quality of talent cultivation through the synergy of the government, enterprises and universities to ensure the scientific and practicality of the talent cultivation programme; closely integrate with the market demand, cultivate accounting talents with strong competitiveness, and enhance the adaptability of the talent cultivation; and fully integrate the use of the resources of all parties to enhance the scale effect and efficiency of talent cultivation, and provide a large number of high-quality talents for the accounting industry. The full integration and use of resources to enhance the scale effect and efficiency of talent training, provide a large number of high-quality talents for the accounting industry, and promote the innovation and development of the industry.

5.2 Shortcomings and Prospects

In the research on the construction of the ecological chain of accounting and intellectualisation talent cultivation based on the triple helix theory, there are still deficiencies in the following aspects: firstly, in terms of the selection of the research object, it may fail to comprehensively cover the real situation of the cultivation of various types of accounting and intellectualisation talents,

resulting in the reduction of the universality and practicability of the research results, and the future research will pay more attention to the needs of different types of enterprises and industries, in order to increase the extensiveness of the research. Secondly, in terms of research practicality, the limited scope of this study may have failed to pay sufficient attention to the difficulties and challenges of practical operation, resulting in the research results may face certain limitations in practical application, so that the universality of the research results has been affected, and future research can pay more attention to the practical dimension to improve the practicality of the research results. Finally, in terms of dynamic research: this study mainly focuses on the construction of the ecological chain of the cultivation of accounting and intellectual talents, but pays insufficient attention to the dynamic changes of the various links in the cultivation process, and insufficiently researches the matching degree between the speed of the cultivation of talents and the speed of the social development, future research will consider adding the time dimension to make in-depth analyses of the long-term effects and trends of the changes in the cultivation of accounting and intellectual talents.

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