

Research on the Training Path of Applied Undergraduate Accounting Talents under the Background of New Quality Productivity

Lina Chen*, Qing Wang

Qingdao City College, Qingdao 266106, Shandong, China

*Author to whom correspondence should be addressed.

Copyright: © 2025 Author(s). This is an open-access article distributed under the terms of the Creative Commons Attribution License (CC BY 4.0), permitting distribution and reproduction in any medium, provided the original work is cited.

Abstract: With the deepening of education reform, the training of applied undergraduate accounting talents needs to be further optimized. Teachers should actively introduce new education concepts, teaching methods to better stimulate students' interest in learning, deepen their understanding of the knowledge and application ability, to improve the educational effect. New quality productivity, as a popular education concept at present, can greatly enrich the training of application-oriented undergraduate accounting talents, expand the path of education, and play a great role in promoting the comprehensive and in-depth development of students. Based on this, this paper will conduct an in-depth analysis on the training of applied undergraduate accounting talents under the background of new quality productivity, and put forward some strategies for your colleagues' reference.

Keywords: New quality productivity; Application-oriented undergraduate; Accounting; Personnel training

Online publication: May 29, 2025

1. The value of application-oriented undergraduate accounting talents training under the background of new quality productivity

1.1. It is helpful to fully explore students' potential

In the context of new quality productivity, reforming the cultivation of application-oriented undergraduate accounting talent can assist educators in unlocking students' potential and enabling them to achieve a more profound comprehension and grasp of the accounting knowledge they have acquired. This will significantly enhance their future growth prospects ^[1]. Through the reform of training for application-oriented undergraduate accounting talent, students can more effectively utilize the accounting knowledge they have learned in both their practical work and daily lives, thereby greatly facilitating their future development. Additionally, under the impact of new quality productivity, instructors can more successfully integrate theory with practice, improving the effectiveness of applied undergraduate accounting talent training. This helps students understand and master knowledge in a more comprehensive and in-depth manner, stimulates their potential, and encourages them to

evolve into higher-quality talents.

1.2. Meet the development needs of the era

In light of the rapid advancement across various sectors in China, the demand for accounting professionals is steadily rising. Within this context, educators should proactively investigate ways to incorporate new quality productivity into the cultivation of application-oriented undergraduate accounting talent. This approach can facilitate students' more holistic and enduring development, enabling them to better serve society and enterprises while aligning with the evolving needs of the modern era ^[2]. By implementing the training of applied undergraduate accounting talents within the framework of new quality productivity, a seamless integration of theoretical and practical education can be achieved. This meets the high-standard expectations that enterprises have for accounting professionals, further enhancing the knowledge structure of accounting students and guiding them to explore and learn from the perspective of societal demands and contemporary development ^[3]. Through the execution of application-oriented undergraduate accounting talent training under the backdrop of new quality productivity, it becomes possible to cultivate a greater number of high-caliber accounting professionals, thereby contributing significantly to societal progress.

1.3. Promote the process of education reform

According to the analysis of the traditional application-oriented undergraduate talents training work, it can be found that some teachers did not introduce some practical problems and projects into the classroom when carrying out the application-oriented undergraduate accounting talents training work, which will lead to students' understanding of accounting knowledge is relatively simple, which is not conducive to their long-term development ^[4]. Simultaneously, the gap between theory and practice can also prevent students from engaging with enterprises, which negatively impacts their employment and entrepreneurial endeavors. Consequently, through the implementation of training for applied undergraduate accounting talent against the backdrop of new quality productivity, educators can establish more defined training objectives and incorporate advanced ideologies, concepts, and methodologies into the development of these talents, significantly accelerating educational reform ^[5]. Furthermore, by renewing the conventional approach to cultivating applied undergraduate accounting talent, it can offer increased momentum for future educational initiatives.

2. Analysis of the current situation of application-oriented undergraduate accounting talents training

2.1. Students lack enthusiasm for learning, and their goal positioning is not accurate enough

In order to comprehensively improve the training effectiveness of applied talents in accounting major, teachers must focus on stimulating college students' enthusiasm for exploring professional accounting knowledge, which is not only the core path to improve the quality of talent training, but also the inherent requirement of cultivating high-quality talents with innovative spirit and practical ability ^[6]. In the present training approach for application-oriented undergraduate accounting talent, educators have observed that certain students lack sufficient motivation to learn. Issues such as inattentiveness and private conversations during class not only reduce the efficiency of acquiring accounting expertise but also negatively impact the overall teaching atmosphere within the accounting discipline. College students have an insufficient understanding of the importance of learning accounting

professional knowledge, and a lack of clear learning goals and pursuits. Some students have weak links in mastering accounting professional knowledge, which leads to difficulties in learning part of the content, and then produces negative emotions such as resistance and fear of difficulty, which weakens their learning initiative ^[7]. Moreover, some educators do not set well-defined educational objectives when cultivating applied undergraduate accounting talents, causing misalignment in the talent development path and, consequently, hindering the enhancement of the training quality for applied undergraduate accounting talents.

2.2. The education mode is lagging, and the curriculum system needs to be improved

At present, some teachers still adopt the method of indoctrination when cultivating application-oriented undergraduate accounting talents. Such a teaching method is difficult to stimulate students' interest in knowledge exploration and has a certain lag, which is not conducive to the perfect development of the accounting curriculum knowledge system ^[8]. Moreover, prolonged engagement in knowledge exploration through this method can impede the development of students' knowledge systems, influence their ability to apply and master knowledge, and limit their future growth and potential. Furthermore, an incomplete curriculum structure can negatively affect the cultivation of high-quality applied undergraduate accounting talent. The deficiency in teaching content results in some college students acquiring accounting knowledge that falls short of meeting professional job demands, creating a discrepancy between graduates' skills and market requirements. This mismatch not only hinders their future employability but also obstructs the overall enhancement of talent training quality ^[9].

2.3. There are deficiencies in course design, and the ability to apply knowledge needs to be improved

At present, some teachers have some deficiencies in the course design when they carry out the training process of application-oriented undergraduate accounting talents. In the training of application-oriented undergraduate accounting talents, some teachers do not analyze the actual situation and learning needs of students, which will lead to deviations between the content of the training of application-oriented undergraduate accounting talents and the needs of students, thus affecting the training effect of application-oriented undergraduate accounting talents ^[10]. Simultaneously, in the process of training application-oriented undergraduate accounting talents, certain instructors place excessive emphasis on theoretical knowledge instruction. They overlook the combination of accounting expertise with corporate job roles and fail to actively incorporate practical business cases and projects. As a result, students may struggle to swiftly adjust to their job responsibilities upon entering the workforce, which can impede their future employment and entrepreneurial opportunities.

3. The training strategy of application-oriented undergraduate accounting talents under the background of new quality productivity

3.1. Closely focus on the market demand, clear education objectives

Under the background of new quality productivity, when teachers carry out the training of applied undergraduate accounting talents, to further improve the education effect, they must pay attention to the innovation and optimization of the talent training mode and conduct in-depth analysis according to the market demand, to establish a more reasonable and scientific training goal for applied undergraduate accounting talents ^[11]. Under clear goal guidance, educators can implement personnel training more extensively and profoundly, significantly enhancing the effectiveness of applied undergraduate accounting talent development. In the context of new

quality productivity, instructors can attempt to incorporate Internet technology into practical tasks, fostering a deeper integration between Internet tools and the cultivation of applied undergraduate accounting skills. This approach aids students in developing advanced accounting thinking while supporting their holistic growth ^[12]. In the era of new quality productivity, educators should perform detailed analyses based on market demands, refresh and enhance the content of applied undergraduate accounting education, set precise and rational training objectives, and maintain an appropriate educational focus. Moreover, to deepen their understanding of market dynamics, teachers can leverage Internet technologies to investigate and analyze relevant corporate positions. By examining job descriptions, goals, and talent requirements specific to the accounting field, and engaging in meaningful dialogue with business leaders, educators can ensure the precision and efficacy of training targets for applied undergraduate accounting talents within the framework of new quality productivity. This ultimately improves the alignment between talent development efforts and professional demands.

3.2. Optimize the curriculum system based on the work process

In order to ensure the effect of the training of application-oriented undergraduate accounting talents under the background of new quality productivity, teachers should attach importance to the combination of talent training theory and practice, further optimize the process of education, and create a more perfect curriculum system, so as to lay a solid foundation for the long-term development of students. Therefore, when carrying out the training of applied undergraduate accounting talents under the background of new quality and productivity, teachers should conduct in-depth analysis on the actual job content of enterprises, create a more reasonable and scientific accounting knowledge system in combination with the needs of enterprises, and promote the further development of students' comprehensive accounting ability and professional quality ^[13]. In practice, educators can examine the evolving trends within the accounting field alongside the requirements of businesses. By incorporating relevant accounting knowledge that aligns with corporate development goals into the cultivation of specialized talents, teachers can facilitate the dynamic progression of training for application-oriented undergraduate accounting professionals. This approach not only enhances the efficiency of cultivating applied undergraduate accounting talent in the context of enhanced quality productivity but also allows students to more profoundly appreciate the allure of accounting expertise and its connection to contemporary society. Furthermore, it fosters a greater enthusiasm for learning while offering substantial backing for students' future career opportunities and personal growth.

3.3. Enrich teaching paths and stimulate students' interest

In the context of new quality productivity, to further enhance the training outcomes of application-oriented undergraduate accounting talents, educators should focus on innovating and refining teaching approaches while actively fostering students' interest in knowledge discovery. This will provide a robust foundation for future teaching endeavors. Consequently, teachers should tailor the development of applied undergraduate accounting talents accounting to students' actual circumstances and reform traditional educational methods. Given that accounting knowledge inherently possesses a certain level of abstraction, some students may face challenges during their exploration of this subject matter, significantly affecting their motivation to learn ^[14]. Thus, educators should endeavor to incorporate more engaging elements into the classroom environment, consistently enhance teaching strategies, motivate students to engage more effectively in the exploration of accounting-related professional knowledge, and assist them in constructing a more comprehensive accounting knowledge framework as they cultivate application-oriented undergraduate accounting talents.

For example, teachers can try to combine micro-lessons to educate students. Through short micro-lessons, they can effectively stimulate students' desire to explore professional accounting knowledge, deepen their understanding of key and difficult knowledge of accounting knowledge, and improve the effectiveness of application-oriented undergraduate accounting talents training in the background of new quality productivity. When cultivating application-oriented undergraduate accounting talents in the background of new quality and productivity in combination with micro-lessons, teachers should pay attention to the design and optimization of micro-lessons, ensure the attractiveness of micro-lessons, improve the educational, systematic and targeted content of micro-lessons, to promote students' interest in learning accounting professional knowledge to a new level. Through the continuous reform of the personnel training work path, it can significantly improve the enthusiasm of students to participate in the training of applied undergraduate accounting talents, and stimulate their interest in learning.

3.4. Attach importance to environmental construction and cultivate double professional teams

To enhance the training outcomes of applied undergraduate accounting talents in the context of new quality productivity, it is crucial to establish a high-quality educational environment. This involves offering students access to a wider range of diversified auxiliary tools and software, thereby supporting their exploration of knowledge. Furthermore, institutions should prioritize the development of highly skilled faculty members, which serves as both the foundation and a key prerequisite for cultivating application-oriented undergraduate accounting talent under the new quality productivity framework. To elevate the overall competence of accounting professionals, schools might consider assigning teachers to collaborate with enterprises. This allows educators to delve into and analyze accounting-related knowledge based on real-world business challenges, enabling them to acquire updated insights and skills, thus aligning the education of applied undergraduate accounting talent with contemporary demands ^[15]. Additionally, corporate employees could engage in school teaching activities by sharing their hands-on work experiences, further enriching the pool of teaching resources. Through such collaborative exchanges, teachers are not only able to convey the latest industry trends and practical skills to students but also improve their practical expertise, fostering an effective cycle of teaching and learning.

3.5. Improve the evaluation mechanism and enhance the effectiveness of education

In the context of new quality productivity, to further enhance the training outcomes for applied undergraduate accounting talents, educators should focus on innovating and refining teaching evaluations. This ensures the effectiveness of cultivating these talents. When assessing students, teachers should evaluate their learning attitudes, knowledge acquisition, and proactive engagement in learning. They should also be adept at identifying students' strengths and providing ample encouragement and recognition, motivating students to actively engage in the exploration and study of accounting knowledge. In addition to teacher-led evaluations, students can participate in peer reviews, expanding the scope of evaluation activities and enhancing their comprehensiveness and efficacy. Teachers should also continuously refine evaluation methods and content to deepen their understanding of students, thereby supporting the development of application-oriented undergraduate accounting third-party assessments, such as reviews by industry experts or collaborative internships with enterprises. These diverse evaluation approaches provide a more holistic view of students' academic achievements and practical skills, laying a robust foundation for their future professional growth.

4. Summary

To sum up, in order to improve the training effect of application-oriented undergraduate accounting talents under the background of new quality productivity, teachers can focus on the market demand closely and clarify the education objectives; Based on the work process, optimize the curriculum system; Enrich teaching paths and stimulate students' interest; Attach importance to environment construction and cultivate double teachers' team; Improve the evaluation mechanism, enhance the effectiveness of education and other aspects of the analysis, so as to virtually promote the quality of applied undergraduate accounting talents training under the background of new quality productivity to a new height.

Disclosure statement

The authors declare no conflict of interest.

References

- [1] Guan F, Li W, Zhang G, 2024, Research on Talent Training Paths of Applied Undergraduate Universities Under the Background of New Quality Productivity. Science and Education Guide, 2024(31): 13–15.
- [2] Tian Y, 2024, Research on Training Model of Intelligent Accounting Talents in Applied Undergraduate Colleges Under the Background of New Liberal Arts. Journal of Baotou Vocational and Technical College, 25(3): 83–87 + 105.
- [3] Bai H, Zhang Y, 2024, Thinking on Teaching Model of Applied Undergraduate Accounting Major Under the Background of "Number Intelligence Era". Economist, 2024(8): 217–218.
- [4] Shi C, 2024, Research and Practice on "Cross-border Integration" Talent Cultivation System for Applied Undergraduate Accounting Majors Under the Background of New Liberal Arts. Time-honored Brand Marketing, 2024(11): 215–218.
- [5] Yu J, Zhang Y, 2019, Research on Training Optimization of Application-Oriented Undergraduate Accounting Talents in Guangxi Under the Background of Digital Economy – A Case Study of G College. China Management Information Technology, 27(11): 212–215.
- [6] He M, 2024, Analysis on Reform of Practical Teaching of Accounting Major in Applied Undergraduate Colleges in the Age of Numerical Intelligence. Chinese Agricultural Accounting, 34(7): 9–11.
- [7] Miao F, 2024, Research on Training Model of Accounting Talents in Applied Undergraduate Colleges Under the Background of Big Data. China Market, 2024(10): 165–167.
- [8] Ma N, 2023, Research on Training Model of Management Accounting Talents in Applied Undergraduate Colleges Under the Background of "Great Wisdom Moving Cloud Area". Journal of Chifeng University (Natural Science Edition), 39(12): 114–118.
- [9] Fan W, 2023, Research on the Transformation of Talent Training Mode of Accounting Major in Applied Undergraduate Colleges Under Huang Yanpei's Vocational Education Thought. Certified Public Accountants, 2023(24): 140–142.
- [10] Li C, 2023, Research on Training of Digital Accounting Talents in Applied Undergraduate Colleges. China Agricultural Accounting, 33(24): 121–123.
- [11] Zhang J, 2023, The Cultivation Path of Applied Undergraduate Management Accounting Talents Under the Background of Digital Economy. Sichuan Labor Security, 2023(8): 98–99.

- [12] Xu L, Gong J, 2023, Research on Training Mode of Applied Undergraduate Accounting Talents Under the Background of "Internet +". Journal of Higher Education, 9(24): 153–156.
- [13] Ma Y, 2023, Research on Innovation of Training Model for Application-Oriented Undergraduate Accounting Talents in the Age of Numerical Intelligence. Marketing Field, 2023(13): 122–124.
- [14] Wu W, Zhang X, Duan H, 2023, Research on Accounting Talents Training in Applied Undergraduate Colleges Under the Background of Artificial Intelligence. Foreign Trade and Economics, 2023(5): 100–103.
- [15] Qi P, Xu C, Sun D, 2023, Research on Training Mode of Applied Undergraduate Accounting Talents Under the Background of Digitalization. Science and Education Guide, 2023(13): 39–41.

Publisher's note

Bio-Byword Scientific Publishing remains neutral with regard to jurisdictional claims in published maps and institutional affiliations.