

# *Research on Training Master of Professional Accounting in the Digital Intelligence Era Based on the Perspective of Career Quotient*

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**Abstract:** In the background of the era of digital intelligence, the rise of big data, artificial intelligence and other technologies has affected the development of the accounting industry and the market demand for accounting talents. Therefore, as an important training path, the special accounting master should also make corresponding changes accordingly. Based on the perspective of career quotient, this article explores the abilities that applied accounting talents should possess in the era of digital intelligence from three dimensions: professional knowledge, professional skills, and professional awareness. It analyzes the shortcomings of the current training model for accounting majors and masters, and proposes corresponding improvement suggestions.

## 1. Introduction

As big data and artificial intelligence are widely applied, accounting is gradually undergoing a transformation from manual accounting to intelligent accounting. This transformation presents new demands for accounting professionals. Yang Min, President of the Chinese Institute of Accountants, emphasizes that the transformation of accounting towards "intelligent decision-making" has become inevitable. [1] Therefore, accountants need to continuously improve their professional competence, master digital technology platforms, and become highly qualified applied accounting professionals. As an important source of output for applied accounting talents, Master of Professional Accounting should reshape their training models to meet the professional needs of the digital and intelligent era. Applied accounting talents with basic knowledge, strong professional skills, adaptability, logical thinking, and professional ethics should be cultivated.

## 2. Connotation of Career Quotient

Career Quotient (CQ), refers to the overall ability that individuals demonstrate during their employment process. According to Moses B (1998), CQ refers to a career choice that individuals make, demonstrating their personal values, after assessing the interaction between themselves and the external environment, without being influenced by external factors.[2] Pan Helin (2006) introduced the concept of CQ in China, defining it as comprehensive wisdom that encompasses judgment, mental

qualities, and a positive attitude, showing the alignment of self with work and the present with development.[3] Chan (2017, 2020) believes that CQ encompasses various types of general skills, including critical thinking, problem-solving skills, learning skills, positive values, and work attitudes.[4-5] Yang Congjie (2011) explained CQ as a multidimensional concept composed of four factors: human capital, occupational introspection, personal adaptability, and corporate consciousness.[6] They also noted that it is positively correlated with an individual's career success. Human capital includes physical strength, intelligence, skills, knowledge, reputation, and relationships, among other factors. Occupational introspection relates to self-awareness concerning one's attitude, needs, and capabilities towards work. Personal adaptability refers to an individual's capacity to utilize and control self and external conditions when facing uncertainty. Corporate consciousness entails aligning one's interests with the company's objectives to achieve mutual success.

In summary, career quotient is a critical factor that influences the balance between an individual and their job, determining the level of engagement an individual has with their work. This includes the external abilities required for job competence and the internal attitudes related to work.

### **3. Analysis of the Competencies of Mpaacc in the Era of DI Based on the Perspective of CQ**

Based on the content of CQ and the 2022 edition of the Certified Public Accountants (CPA) Industry Competency Guidelines, the abilities of applied accounting professionals can be categorized into three aspects: vocational knowledge, vocational skills, and vocational consciousness. The first two reflect human capital and personal adaptability, while the latter embodies occupational introspection and corporate consciousness.

#### **3.1. Vocational Knowledge**

Vocational knowledge is a prerequisite for applying professional skills and completing tasks. It includes core knowledge and supplementary knowledge. Core knowledge refers to theoretical knowledge directly related to accounting work. It encompasses theoretical knowledge in the field of accounting practice, including accounting principles, taxation, auditing, financial management, project management, and corporate governance. Additionally, it should include theoretical knowledge related to digital technology. Supplementary knowledge comprises information that is less related to accounting practices but is still beneficial for improved task completion, such as knowledge of accounting regulations, organizations, industries, foreign languages, business processes, and professional ethics. This supplementary knowledge equips accounting professionals to understand the structure of enterprise organizations, their operational processes, to maintain ethical boundaries, and to possess fundamental qualities that align with international standards.

#### **3.2. Vocational Skill**

##### **3.2.1. Professional Competencies**

Professional competencies are the key ability for accountants in practical economic transactions. These competencies include the ability to supervise accounting procedures, manage finances, make professional judgments, and integrate business and finance. Accounting supervision capabilities include data organization, economic accounting, and report production, mainly assisting management in decision-making. Financial management capabilities refer to the management and control of financial resources within an enterprise, including budget management, cost management, and risk management. Guided by corporate strategic objectives, budget management utilizes data analysis and forecasting to support decision-making; cost management is employed for cost planning and control;

and risk management is used for identifying and reducing project risks. Professional judgment ability requires accountants to objectively and impartially handle uncertain economic matters based on specific facts, legal regulations, and professional standards. This involves the appropriate application of professional skepticism and addressing issues related to conflicting evidence[7]. Business-finance integration ability demands accountants to be familiar with business processes, bridging financial and business departments, and assisting enterprises in strategic decision-making. For example, the establishment of a Financial Business Partner (BP) position helps the company identify business risks and opportunities and supports targeted decision-making and strategic planning.

### **3.2.2. General Competencies**

General competencies are essential for accountants, encompassing competencies such as teamwork, communication, digital technology, and the ability to learn. In a team collaboration setting, accountants need outstanding teamwork skills to enhance work efficiency and ensure smooth project operations. In the age of data intelligence, accountants must possess the capability to apply digital tools to solve practical problems. This includes data processing and analysis, visualizing data, and ensuring data security through online platforms like blockchain. Additionally, there is the ability for workflow automation. With the advancement of digital technology, traditional accounting faces challenges in becoming more intelligent. Therefore, accountants need to use automation tools to simplify tasks and achieve basic workflow automation [8]. Changes in the work environment may result in a misalignment between accounting skills and job requirements, and learning ability helps bridge this gap. Therefore, accountants must continuously accumulate knowledge to meet the demands of the data intelligence era.

### **3.3. Vocational Consciousness**

Vocational consciousness is the accountant's understanding of their role and responsibilities in their profession. Accountants should operate within ethical and moral constraints, have a strong grasp of legal regulations, a clear sense of social responsibility, and ensure fairness, transparency in financial processing and reporting, as well as the security of financial information and business secrets. In addition, it is necessary to maintain the interests of the public while achieving corporate goals.

## **4. Issues in the Training of Accounting Master's Programs in the Digital Intelligence Era**

The training model for accounting master's programs is too "static," emphasizing students as sole knowledge recipients, which limits the cultivation of applied professionals.

Firstly, the training objectives lack distinctiveness and practicality. Most universities have inconsistent goals and professional characteristics, and they lack career orientation, which cannot meet the employment requirements of the data age, thereby affecting students' employability. Moreover, a disparity between the training objectives and the practical training process, often influenced by academic research-oriented thinking, leads to MPAcc graduates having employment outcomes similar to undergraduates, resulting in resource waste and structural imbalances.

Secondly, the curriculum does not match the demands of the digital age. Current curriculum structures overly emphasize basic accounting theory and lack efficient integration of interdisciplinary content. Digital information-related courses are not fully incorporated into the core curriculum, resulting in a narrow structure that hampers students' systematic and comprehensive knowledge. Moreover, the absence of effective professional career guidance leaves students with limited insights into the job market and industry trends, constraining their self-assessment for career development.

Thirdly, the teaching model is not entirely student-centric. Teaching methods are relatively

traditional, lacking full integration of digital technology and practical innovation. In some universities, case-based teaching and group discussions still place teachers in a dominant role, not fully guiding students. Additionally, it's challenging to ensure the quality and sources of case studies, and feedback on group discussions is not sufficiently prompt. Furthermore, some universities have teaching staff with limited practical experience, impacting the diversity of teaching and restricting students' overall skill development. Lastly, the assessment mechanism overlooks practical skills and problem-solving abilities, failing to comprehensively evaluate students' overall competencies.

Fourthly, there is a gap between theory and practice. The practical experiences in most universities fall into two categories: firstly, School-Enterprise Cooperation, but the provided positions and job opportunities are limited and follow standardized, uniform models. Secondly, students arranging internships on their own struggle to access core business functions, limiting their exposure to new standards, technologies, and methods. Furthermore, there is a lack of internship supervision mechanisms within the universities, which results in ineffective and untimely feedback on the outcomes of internships, restricting students' practical skill development and ethical standards.

## **5. Training Strategy of MPACC in the Era of DI Based on the Perspective of CQ**

### **5.1. Setting Training Objectives Based on Market Demand**

The training objectives should incorporate the career quotient, aiming to nurture individuals with a solid foundation in theoretical knowledge, skills, collaboration, and judgment abilities. These individuals should stay informed about changes in domestic and international accounting standards and methods, demonstrate proficiency in applying digital technology, possess the right professional values, and exhibit strong team spirit. Simultaneously, by aligning with the Ministry of Education's goals and the professional characteristics, and considering industry developments and the global context, adjustments and innovations should be made to the training objectives to meet diverse employment needs and produce versatile accountants suitable for various domains [9].

### **5.2. Comprehensive Curriculum Design**

From a vocational knowledge perspective, digital technology can be integrated into core accounting courses involving extensive data and information, such as taxation or auditing, either by creating new courses or directly incorporating digital technology elements into existing ones. Additionally, by integrating interdisciplinary resources, students can be equipped with the ability to combine business and finance. Schools can modularize the curriculum based on professional directions, difficulty levels, and logical relationships for students to choose from.

From a vocational consciousness perspective, courses should include content related to career development, guide students to understand job requirements, and develop their career planning skills. Additionally, colleges and universities should integrate ideological and political education into relevant courses, particularly in terms of accounting professional ethics, to cultivate students' strong professional values.

### **5.3. Optimization of Student-Centered Teaching Models**

Universities should adopt a student-centered teaching approach and establish a diverse teaching model combining "theory instruction, case studies, situational training, and academic competitions." Universities can use data-driven, digital education platforms, create student-centric smart classrooms with a feedback system for pre-class, in-class, and post-class learning [10]. Teachers can enhance interaction through competitive methods to facilitate knowledge absorption and transfer. In case

studies, students analyze cases in groups with teachers offering timely feedback, utilizing high-quality case libraries and corporate projects to improve teaching effectiveness. Additionally, universities can recruit experienced managers as part-time professors and external mentors to enhance teaching quality. Finally, assessments should emphasize skills and critical thinking, simulating real-world scenarios, and evaluating problem-solving abilities while encouraging self-assessment by students.

#### 5.4. Achieving In-Depth Integration of Theory and Practice

The Mpaacc education should actively promote university-enterprise cooperation. The government can attract corporate involvement in talent development through policy support and by establishing external practice bases based on national projects. Universities should proactively create collaborative platforms for nurturing students with businesses, selecting partner enterprises based on regional characteristics and training programs, enhancing relevant management and services, and defining mutual responsibilities. For students arranging internships independently, schools should strengthen supervision and provide timely feedback.

### 6. Conclusion

To enhance the education of Mpaacc with a focus on professional and business elements, it is essential to define clear training objectives, improve the curriculum, and student-centered teaching, and strengthen practical education. This will help cultivate high-quality, applied accounting professionals capable of meeting the demands of the digital age labor market and contributing to sustainable economic development.

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