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Innovation and Practice of a New Cultivation Model for Fiscal and Tax Talent Driven by Dual Forces: "Industry-Education Integration + Digital-Intelligence Empowerment"

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Abstract: *With the deepening of the "Digital China" strategy and the accelerated intelligent transformation of tax collection and administration, the traditional cultivation model for fiscal and tax talent faces multiple challenges, including outdated knowledge, skill misalignment, and insufficient teaching effectiveness. Based on the dual-driven concept of "Industry-Education Integration" and "Digital-Intelligence Empowerment," this paper constructs a trinity model for cultivating new fiscal and tax talent, comprising a "dynamic knowledge ecosystem – three-dimensional ability chain – smart teaching scenarios." Through a government-industry-university-research-application collaborative mechanism, an interdisciplinary ability integration system, and teaching practice platforms combining virtual and real elements, the model effectively enhances students' policy application capabilities, data analysis skills, and practical operational abilities. Practice shows that this model significantly improves students' comprehensive quality and employment competitiveness. The relevant outcomes have been widely promoted and applied within and outside the university, demonstrating high reference and promotional value.*

Keywords: *Industry-Education Integration; Digital-Intelligence Empowerment; Fiscal and Tax Talent; Cultivation Model; Teaching Reform*

1. Introduction

1.1 Transformation Trends in the Fiscal and Tax Industry in the Digital Economy Era

The rapid development and deep integration of new-generation information technologies such as big data, artificial intelligence, and blockchain are driving the global fiscal and tax industry into a new stage of digital transformation. Technologies like intelligent tax systems, financial robots, electronic invoices, and cloud computing are not only reshaping fiscal and tax workflows but also restructuring the industry ecology. Taking China's "Golden Tax Project Phase IV" as an example, this system constructs a national integrated tax collection and administration platform, achieves electronic invoicing for all taxes, monitors enterprise "four-flow consistency" in real-time through the enterprise information online verification system, and implements whole-life-cycle tax supervision relying on dynamic risk early warning models, significantly improving collection efficiency and accuracy.

Internationally renowned accounting firms and technology companies have also launched automated fiscal and tax solutions. For instance, Deloitte's "Xiao Qin Ren" RPA system can automate tasks such as invoice processing and tax declaration; institutions like PwC and EY have developed AI-based tax consulting and compliance review tools. The widespread application of these technologies is not only changing the daily work content of fiscal and tax personnel but also posing new requirements for talent cultivation.

In the future, with continuous technological innovation and expanding application scenarios, the demand for interdisciplinary talent possessing both professional fiscal/tax knowledge and digital technology capabilities will continue to grow. Graduates from traditional cultivation models will struggle to adapt to industry changes if they lack corresponding digital skills and interdisciplinary backgrounds.

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1.2 Problems and Challenges of the Traditional Talent Cultivation Model

Current talent cultivation in fiscal and tax programs at universities still faces the following issues:

(1) Lagging teaching content, disconnected from practice: The curriculum system overemphasizes traditional content such as tax law interpretation and accounting, with long textbook update cycles, making it difficult to adapt to the high-frequency adjustments of tax policies (averaging over twenty items annually), resulting in a significant gap between what students learn and actual needs.

(2) Insufficient integration of digital technology: Digital courses account for less than 20% of the curriculum, often introductory in nature, and are not organically integrated with professional courses. Students lack the ability to use intelligent tools for tax data processing and risk analysis.

(3) Practical training disconnected from reality: In-house training often uses simplified cases, severely disconnected from real business scenarios, complex tax environments, and rapidly updating systems, leading to limited effectiveness in cultivating students' practical abilities.

(4) Superficial level of industry-education integration: University-enterprise cooperation mostly remains at superficial activities like internships and visits, lacking deep collaborative mechanisms such as joint curriculum development, teaching material creation, and faculty sharing. Enterprises lack motivation to participate in education.

These issues lead to a structural misalignment between talent cultivation and industry needs. Graduates require a long adaptation period, increasing corporate recruitment costs and affecting career development. Therefore, innovating the talent cultivation model has become an urgent task for fiscal and tax education.

1.3 Policy Guidance and Reform Motivation

The state highly values higher education reform and the improvement of talent cultivation quality. The "Outline of the Plan for Building a Strong Education Nation (2024-2035)" explicitly proposes "promoting AI to empower educational transformation," calls for strengthening curriculum system reform to meet the needs of the digital economy, and deepening the use of AI to boost teacher development. The Ministry of Education and other relevant departments have also issued multiple policies to promote the construction of New Liberal Arts, deepen industry-education integration, strengthen practical ability cultivation, and encourage universities to break down disciplinary barriers and promote the deep integration of information technology with traditional majors.

In this context, the research team actively responds to policy directions, using core courses like "Chinese Tax System" as leverage to explore and practice a new cultivation model for fiscal and tax talent driven by the dual forces of "Industry-Education Integration + Digital-Intelligence Empowerment," aiming to cultivate high-quality interdisciplinary fiscal and tax talent suited for the digital economy era.

2. Literature Review

"Industry-Education Integration" and "Digital-Intelligence Empowerment," as two core engines of contemporary higher education reform, have become important perspectives for scholars discussing innovation in talent cultivation models. This section reviews these two areas and related research on fiscal and tax education to clarify the theoretical basis and innovation space for this study.

2.1 Changes in Demand for Fiscal and Tax Talent in the Digital Economy

Driven by the integrated development of big data analytics, artificial intelligence (AI), blockchain, and cloud computing, the global fiscal and tax industry is undergoing a paradigm shift. These technologies are not only optimizing operational efficiency but also redefining the core functions of fiscal and tax professionals. For example, smart tax administration systems (like China's Golden Tax Project Phase IV) enable whole-process tax supervision through real-time data integration and predictive risk assessment. A PwC research report[1] mentions that today's AI already possesses perception, thinking, and execution capabilities, with broad and unexpected application scenarios in numerous areas including data processing, issuing tax notices, financial statement forecasting, planning models, transaction identification, and database-based Q&A.

Practically, Deloitte's generative AI chatbot (DARTbot) and EY's AI enterprise application platform

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(EY METIS) have transformed tax from a manual, rule-driven process into a strategic platform providing intelligent work. The "Tax Robots" introduced in Guangdong Province, China, can handle 12,000 tasks typically done by humans and 660 business scenarios, automating taxpayer inquiries, information processing, and problem-solving [2].

This digital transformation has spawned an urgent demand for interdisciplinary fiscal and tax talent, requiring both deep professional knowledge and sufficient digital literacy (e.g., data visualization, RPA programming) and analytical thinking (e.g., interpreting tax risk models). However, traditional fiscal and tax education curriculum systems emphasize theoretical knowledge of tax law but neglect interdisciplinary skill cultivation[3], leading to a serious mismatch between talent supply and demand. Analysis by a LinkedIn data scientist indicates that 81% of global executives would rather hire someone adept at using AI tools and technologies than someone with more relevant experience but less confidence in using AI [4].

2.2 Industry-Education Integration: Global Models and Local Challenges

Industry-Education Integration (IEI) is internationally recognized as a core measure to align higher education with labor market needs. Germany's dual vocational education system is a global benchmark for IEI. This is a legally guaranteed educational system where schools and businesses jointly serve as training entities, offering 325 state-recognized training occupations with durations ranging from 2 to 3.5 years. Vocational schools are responsible for theoretical teaching, including professional courses and general education (e.g., English, politics, sports). Enterprises are responsible for practical training, where students undergo skills training in real production environments; about 68% of apprentices are hired by their training company after completion. This measure resulted in a youth unemployment rate of only 5.8% in Germany in 2021, much lower than other European countries[5].

After years of development, IEI has demonstrated various effective educational models, such as order-based training, modern apprenticeships, university-enterprise co-construction, and industry-university-research integration platforms. The core of these models is to promote the organic integration and connection of education, industry, talent, and innovation around the goal of cultivating application-oriented talent. In China, the "National Medium and Long-Term Education Reform and Development Plan Outline (2021-2035)" has elevated IEI to a national strategy.

However, IEI in tax education remains fragmented. First, IEI is superficial; most university-enterprise cooperation focuses only on short-term internships or guest lectures by industry experts, lacking systematic collaboration in curriculum design, teacher training, etc.[6] Second, incentive policies are insufficient; enterprises bear high costs such as training resources and liability risks but lack corresponding financial or policy returns, thus lacking motivation to invest in training. Universities, meanwhile, focus more on academic research and underinvest in practical course innovation. The technological tools (e.g., smart tax software) used in university labs are often 2-3 generations behind those used by leading industry firms, greatly reducing the practical value of training[7]. This shallow cooperation cannot address the digital skills gap in tax talent cultivation[8].

2.3 Digital-Intelligence Empowerment in Higher Education: Theoretical Basis and Practical Gaps

Digital-Intelligence Empowerment in higher education refers to the strategic application of digital technologies to redefine teaching, learning, and evaluation processes to enhance the capacity and effectiveness of higher education.

Theoretically, digital-intelligence technologies (e.g., AI, big data, VR/AR) can break through spatiotemporal constraints, optimize resource allocation, and support personalized and diversified education. Through immersive practice, these technologies can be deeply integrated into the entire process of teaching, management, and service, promoting the modernization of higher education systems[9].

In the field of fiscal and tax majors, virtual simulation environments (e.g., digital tax labs) can recreate real scenarios (e.g., cross-border tax audits) to cultivate students' practical skills. Learning analytics tools can track student performance in real-time and provide actionable feedback. For tax education specifically, effective digital-intelligence empowerment is not just about offering independent courses on data tools but requires integrating digital intelligence throughout the entire curriculum system.

However, in practice, digital-intelligence empowerment still has many shortcomings. Due to a lack of unified understanding within schools about "what digitalization should achieve," individuals are often

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confused about the goals of digital transformation, preventing the formation of synergy[10]. Without an overall vision guiding them, various departments may act independently, implementing isolated, fragmented digital projects (e.g., merely purchasing software or building a platform). The lack of synergy between initiatives leads to wasted resources and low effectiveness[11]. Furthermore, the general lack of digital literacy (especially AI literacy) among teachers and students makes it difficult to fully leverage the potential of technology[9]. Some universities update case libraries in cooperation with enterprises but fail to integrate digital-intelligence empowerment tools, unable to teach the digital application methods of cases[12]; others introduce virtual labs but lack industry participation, making it difficult to ensure the alignment of training content with real workflows[13]. The core gap lies in the absence of a "collaborative model" – a systematic framework that combines Industry-Education Integration (clarifying "what to teach" and "who teaches" through industry cooperation) with Digital-Intelligence Empowerment (clarifying "how to teach" and "how to practice" through digital tools).

2.4 Review Summary

In summary, existing research has laid a foundation for this topic, but the following gaps remain: First, research on the implementation mechanism of Industry-Education Integration in undergraduate fiscal and tax education is insufficient, lacking replicable deep collaboration models. Second, discussions on Digital-Intelligence Empowerment mostly remain at the level of technological tool application, failing to deeply integrate with the entire process and all elements of talent cultivation. Third, reform initiatives are often fragmented, lacking a systematic "dual-driven" framework to integrate industry resources and technological power for holistic innovation of the talent cultivation model.

It is against this background that this study proposes constructing a talent cultivation model driven by the dual forces of "Industry-Education Integration + Digital-Intelligence Empowerment." Its innovation lies in: At the theoretical level, integrating two relatively independent research domains to construct a systematic trinity framework of "mechanism – paradigm – scenario"; At the practical level, forming a replicable and promotable implementation path by constructing a dynamic knowledge ecosystem, a three-dimensional ability chain, and smart teaching scenarios, aiming to systematically address the core pain points in fiscal and tax talent cultivation and provide comprehensive reference for similar universities' professional reforms.

2.5 Theoretical Gap and Positioning of This Study

This study addresses the aforementioned research gaps by constructing an innovative model for tax talent cultivation driven by the dual forces of Industry-Education Integration and Digital-Intelligence Empowerment. Unlike previous fragmented attempts, this model is holistic and systematic, reflected in three aspects: (1) A dynamic tax knowledge system: multi-stakeholder collaboration between universities, tax authorities, enterprises, and technology suppliers to jointly develop curricula, maintain updated digital case libraries, and design industry certification assessment standards. (2) Constructing a three-dimensional ability chain: Cultivating tax policy capability (e.g., mastery of Chinese and global tax regulations), smart tools application capability (e.g., RPA, AI risk analysis application), and analytical thinking capability (e.g., delivering client advisory services through tax data analytics). (3) Intelligent teaching scenarios: Integrating virtual simulation (e.g., blockchain-based cross-border tax practice) with real projects (e.g., assisting enterprises in implementing RPA tax automation) to bridge theory and practice.

This study contributes to the literature in three ways: (1) Integrating Industry-Education Integration and Digital-Intelligence Empowerment within a cohesive framework, addressing the fragmentation issue in existing reforms; (2) Providing a replicable model that closely aligns with the demand for tax talent in the digital economy and offers practical implementation guidance for relevant stakeholders; (3) Enriching theoretical discussions on interdisciplinary talent cultivation in professional education.

3. Objectives, Implementation Path, and Innovation

3.1 Objectives

This study constructs a new cultivation model for fiscal and tax talent driven by the dual forces of "Industry- Education Integration" and "Digital-Intelligence Empowerment," committed to solving the three major pain points of "lagging content, technological disconnection, and separation of industry and

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education," and achieving the following goals: (1) Establish a dynamic knowledge update mechanism involving government, industry, university, research, and application, synchronizing teaching content with policy and technological developments; (2) Construct a three-dimensional integrated ability cultivation system of "tax policy-data technology-decision analysis" to enhance students' interdisciplinary abilities and innovative thinking; (3) Create smart teaching scenarios that "integrate virtual and real, combine learning and doing" to strengthen practical abilities and professional literacy; (4) Form a replicable and promotable new talent cultivation paradigm to provide reference for professional reforms in similar universities. The idealized ability objectives for the new fiscal and tax talent across the three dimensions are shown in Figure 1.

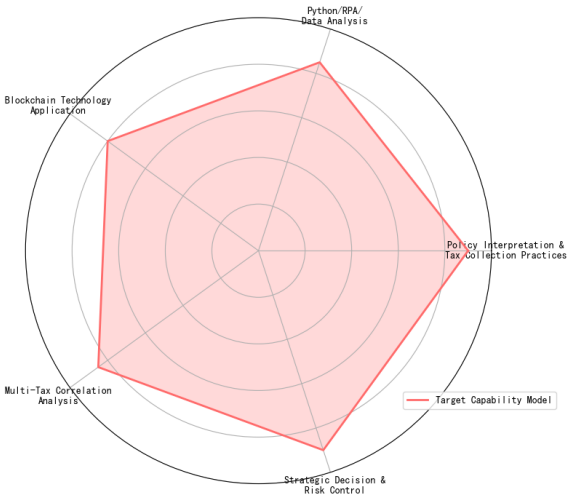

Figure 1: Integrated Model of the "Three-Dimensional Abilities" of New Fiscal and Tax Talent

3.2 Implementation Path and Core Innovation

The teaching team designed a trinity reform path of "mechanism innovation – paradigm innovation – scenario innovation" to systematically promote the transformation of the talent cultivation model, as shown in Figure 2.

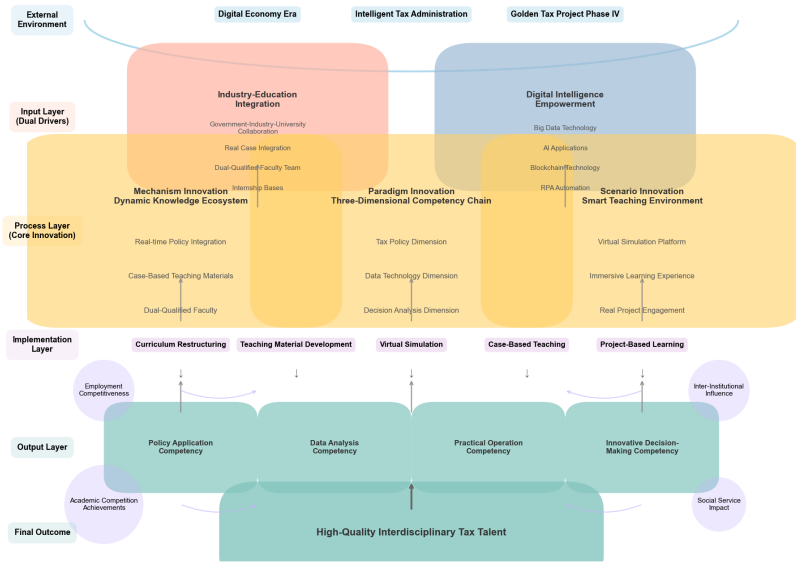

Figure 2: Complete Ecosystem of the "Industry-Education Integration + Digital-Intelligence Empowerment" Talent Cultivation Model

Figure 2 shows the complete ecosystem of the "Industry-Education Integration + Digital-Intelligence Empowerment" talent cultivation model, from the external environment to the final outcomes. In the context of the digital economy era and Golden Tax Project Phase IV, where tax collection and administration is gradually shifting towards intelligent transformation, the teaching team uses "Industry-

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Education Integration" and "Digital-Intelligence Empowerment" as dual driving factors, introducing a three-dimensional innovation mechanism of "mechanism – paradigm – scenario." Through curriculum system restructuring, textbook development, construction of virtual simulation labs, case teaching, and project practice, it cultivates tax talent's policy application ability, data analysis ability, practical operation ability, and innovative decision-making ability to achieve the goal of cultivating interdisciplinary fiscal and taxation talents. This cultivation model has demonstrated significant outcomes in student employment, academic competitions, and social services. The specific content of this model includes:

3.2.1 Constructing a "Dynamic Knowledge Ecosystem" mechanism with government-industry-university-research-application collaboration

Real-time policy resource integration and analysis: Connect to the State Taxation Administration's laws and regulations database and the 12366-tax service platform, use web crawlers and natural language processing technology to capture policy change information, and build a dynamic policy knowledge base using knowledge graph technology.

Introduction and pedagogical adaptation of real cases: Cooperate with tax authorities, tax accounting firms, and enterprises to develop desensitized real cases, forming a "Tax Teaching Case Library" covering multiple tax types and fields.

Construction of a "Dual-Teacher Collaborative" teaching team: Hire industry experts as part-time teachers to participate in curriculum design, textbook compilation, and practical training guidance; establish a system for full-time teachers to take temporary positions in enterprises to enhance the practical ability of the faculty.

3.2.2 Creating a "Policy-Technology-Analysis" three-dimensional integrated ability cultivation paradigm

Tax Policy Dimension: Strengthen policy interpretation and collection/administration practical skills. Incorporate practical modules related to "Golden Tax Project Phase IV" scenarios, such as input tax credit refunds and whole-electronic invoice risk early warning.

Data Technology Dimension: Introduce technology courses such as blockchain, big data analysis, Python, and RPA. Offer interdisciplinary courses like "Intelligent Tax Management" and "Tax Data Analysis and Decision Making."

Decision Analysis Dimension: Rely on real cases and simulation platforms to guide students in conducting cross-tax category tax analysis and planning design, enhancing comprehensive decision-making ability through project-based learning.

Figure 3 shows the comparison between the traditional and new curriculum system structures after the project's implementation, visually illustrating the change in the proportion of digital courses.

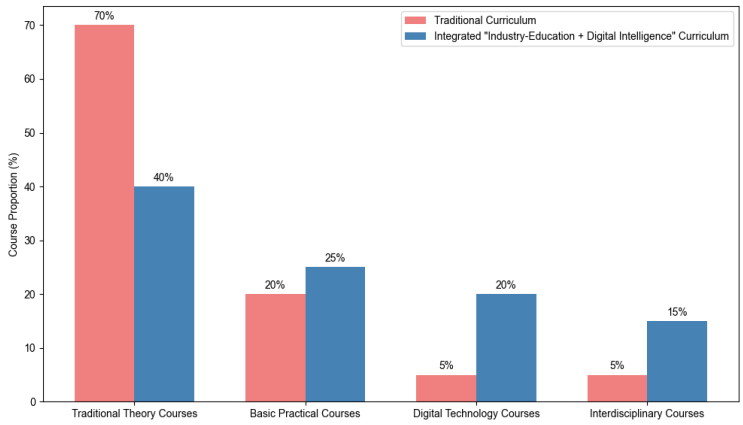

Figure 3: Comparison of Traditional and New Fiscal and Tax Major Curriculum Structures

3.2.3 Building "Industry-Education Collaborative, Virtual-Real Integrated" smart teaching scenarios

Virtual simulation platform construction: Configure high-performance hardware and tax simulation teaching platforms to build a practical operating environment for all tax types, supporting students in simulating enterprise tax declaration and tax management activities.

Immersive learning experience: Enable fully electronic tax declaration operations through functions

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like mobile reporting. Intelligent system feedback helps master policy understanding and operational norms.

University-enterprise bidirectional interaction and real project drive: Co-build internship bases, conduct activities like "Entrepreneurs in the Classroom" and "Commissioner of Taxation Lectures," and encourage students to participate in horizontal research projects, achieving "learning by doing and doing by learning."

4. Application of Results and Effectiveness Analysis

After three years of exploration and practice, this model has achieved the following results:

4.1 Significant Improvement in Talent Cultivation Quality

Outstanding performance in academic competitions: Students have repeatedly achieved excellent results in national competitions such as the Tax Risk Management Case Competition and Tax Skills Competition. In the 2024 competition season, the number and level of awards ranked among the top universities.

Enhanced employment competitiveness: The graduate employment rate has exceeded 95% for three consecutive years, with high employment quality, receiving praise from employers such as tax authorities, accounting firms, and enterprises.

Emergence of innovation and entrepreneurship capabilities: Students participate in research and consulting projects, developing applications like tax risk detection tools. Some graduates have successfully started businesses, receiving positive social feedback.

4.2 Establishment of a Three-Dimensional Teaching Resource System

Outstanding textbook development results: The "Tax Law" textbook features novel and highly practical content. The second edition supplements cases on smart manufacturing, cross-border e-commerce, etc., integrating AI explanation videos and interactive exercises.

Continuous enrichment of the dynamic case library: Includes nearly 30 real cases covering traditional and emerging business activities, equipped with teaching guidance suggestions.

Functional improvement of the virtual simulation platform: Supports simulated operations for the entire process of multiple tax types, with an average annual usage exceeding 500 person-times.

Abundant online course resources: Developed online courses such as "Chinese Tax System," whose resources have been cited and shared by multiple universities.

4.3 Significant Teaching Reform Results and Notable Demonstrative Effect

Comprehensive improvement in course quality: Core courses were rated as university-level elite courses and ideology and politics demonstration courses. Student evaluation scores have increased.

Optimized faculty structure: Formed a "dual-qualified" team combining full-time and part-time teachers. Teachers hosted multiple provincial/ministerial projects, published high-level papers, and received teaching achievement awards.

Significant effectiveness in intra-university promotion: Results have radiated to majors such as Financial Management and Accounting, listed as a typical case of teaching reform.

4.4 Social Service and Radiating Influence

Extensive university exchanges and cooperation: Shared experiences and resources with taxation majors from over 30 universities, driving teaching reform at peer institutions.

Expanded industry influence: Established cooperation with well-known fiscal and tax enterprises, supplying numerous undergraduate graduates annually. Teachers undertook multiple horizontal projects, with received funding exceeding one million RMB.

Significant effectiveness in serving the local area: Provided talent support for the construction of

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Shanghai's International Financial Center and Science and Technology Innovation Center. Trained over 200 tax officials, earning a good social reputation.

5. Conclusion and Outlook

The new cultivation model for fiscal and tax talent driven by the dual forces of "Industry-Education Integration + Digital-Intelligence Empowerment" effectively addresses issues such as lagging knowledge updates, insufficient technology application, and shallow industry-education integration in traditional education. It cultivates high-quality interdisciplinary talent adapted to the digital economy era and forms promotable reform experience.

In the future, the teaching team will continue to deepen exploration in the following aspects: Deepen the university-enterprise collaborative education mechanism, expand cooperation with leading enterprises, co-build industry colleges, and explore models like "order-based" training; Strengthen the application of cutting-edge technologies such as blockchain and AI in teaching, developing intelligent teaching tools and platforms; Improve the interdisciplinary curriculum system, promote the integration of fiscal/tax studies with computer science, data science, law, and other disciplines, and develop micro-degrees; Promote results through textbooks, monographs, seminars, and teacher training, providing reference for the reform of fiscal and tax majors in universities nationwide and promoting the high-quality development of financial and economic education.

Facing the opportunities and challenges of the digital economy era, fiscal and tax professional education should actively innovate. Through deep-level teaching reform, it should cultivate high-quality interdisciplinary talent with a global perspective, providing talent and intellectual support for economic and social development.

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