

# Construction of accounting AI moral education production and education integration mode under the background of digital intelligence

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**Abstract:** under the background of digital technology reshaping the ecology of the accounting industry and the in-depth promotion of the construction of Hainan free trade port, the accounting industry is undergoing digital intelligence transformation with AI application as the core, which puts forward higher requirements for the technical ability, professional quality and moral level of talents. At present, there are some problems in accounting education, such as the separation between the cultivation of digital intelligence skills and moral education, and the lack of depth in the integration of production and education, which are difficult to adapt to the development needs of the industry. From the five dimensions of collaborative platform construction, curriculum system reconstruction, teacher team construction, practice scene expansion, and evaluation mechanism innovation, this paper constructs a trinity accounting AI moral education production and education integration mode of "technology empowerment, moral education integration, and industrial collaboration", which provides a practical path and theoretical reference for the cultivation of compound accounting talents with digital intelligence, professional ethics, and social responsibility.

**Keywords:** Digital intelligence; Accounting AI; moral education; Integration of production and education; Pattern construction

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## Introduction

With the rapid development of computer science and technology, AI technology, that is, artificial intelligence technology, has reached maturity in a considerable range and has been applied to many industries. In the accounting industry, people have been liberated from many tasks requiring manual operation in the past.

## 1. Transformation demands of accounting education and reconstruction of moral education value under the tide of digital intelligence

### 1.1 Dual requirements of accounting AI development on Talents' ability

Digital intelligence technology is reconstructing the core productivity of the accounting industry. The intelligent financial robot realizes the automatic processing of repetitive work such as invoice review, voucher generation and tax declaration. The financial big data analysis tool can quickly mine data value and predict business risks. The cloud accounting platform breaks the time and space constraints of financial work and promotes the coordinated development of industry, finance and taxation integration. This transformation has transformed the core functions of accounting posts from "accounting records" to "strategic support" and "risk management and control", and put forward rigid requirements for talents' digital intelligence skills - not only to master the technical abilities of financial big data processing, AI financial tool operation, cloud ERP system application, but also to have the ability of digital thinking and innovative problem solving.

However, technological innovation not only improves work efficiency, but also brings new ethical risks and moral challenges. The hidden danger of data security in accounting AI system, the decision-making deviation caused by algorithm bias, and the fuzzy definition of responsibility in the application of intelligent tools all put forward higher requirements for the professional ethics of accounting talents. For example, how to adhere to the principle of data authenticity and refuse illegal operations in the process of automatic processing of financial data; How to ensure data privacy and information security when using AI for financial analysis; When participating in the strategic

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decision-making of enterprises, how to balance the interests of enterprises and social public interests needs to be supported by firm moral education literacy [1].

### **1.2 The core value of moral education in the training of accounting AI talents**

As an important basic link of economic activities, the integrity level of accounting work directly affects the stability of market economic order. In the context of digital intelligence, accounting information spreads faster and has a wider range of influence. Once there is a moral anomie, it may lead to a chain reaction and more serious consequences. As the core means of shaping talent values, moral education has irreplaceable value in the training of accounting AI talents.

From the professional perspective, moral education can help accounting talents establish correct professional values and adhere to the professional standards of honesty and integrity. While AI technology reduces the operation threshold, it also strengthens the cognition of professional bottom line such as "true records, objective accounting, compliance declaration" and avoids speculative psychology caused by technical convenience. From a social perspective, moral education can cultivate the sense of social responsibility of accounting talents, so that they can use digital intelligence tools to serve the development of enterprises, pay attention to environmental protection, social responsibility performance and other issues, and help enterprises achieve sustainable development. From the personal level, moral education can improve the ethical judgment ability of accounting talents, make them make the right value choice when facing the ethical dilemma in the application of technology, and realize the unity of personal career development and social value.

### **1.3 The enabling effect of the integration of production and education on Accounting AI moral education**

The integration of production and education is not only an important way to improve the effectiveness of digital intelligence skills training, but also a key carrier to realize the implementation of moral education. The practical and applied characteristics of the accounting industry determine that moral education should not only stay in the classroom theory, but also be integrated into the real professional scene and industrial practice. As the demand side of accounting talents, enterprises' business philosophy, corporate culture and compliance requirements contain rich moral education resources - enterprises' strict requirements for financial compliance, adherence to integrity management and practice of social responsibility are vivid teaching materials for moral education.

Through the integration of production and education, colleges and universities can introduce the real business scenarios, professional norms and ethical requirements of enterprises into the talent training process, so that students can intuitively feel the moral bottom line and professional responsibility of accounting work in the process of participating in the practice of real projects. At the same time, as a front-line practitioner in the industry, enterprise mentors' rich practical experience and professional perception can convey professional ethics and moral concepts in a more convincing way, and make up for the short board of "separating from practice" of moral education in Colleges and universities. In addition, the "school enterprise collaborative education" mechanism formed in the process of integration of industry and education can achieve the precise docking of moral education objectives and industrial needs, ensure that the trained accounting AI talents are not only technically competent, but also meet the requirements of enterprises for professional quality, and improve the pertinence and effectiveness of talent training [2].

## **2. Practical construction of accounting AI moral education production education integration mode**

### **2.1 Collaborative construction: build a trinity practice platform of "technology moral education industry"**

The practice platform is the foundation for achieving the integration of accounting AI and moral education. It should be based on the needs of industry transformation and regional development, and with the in-depth cooperation between schools and enterprises, build an integrated platform with the functions of technical support,

moral education embedding and industry convergence.

At the level of technology platform construction, colleges and universities work together with industry leaders to build digital intelligence training laboratories, including cutting-edge areas such as intelligent financial big data, intelligent financial sharing, intelligent financial robots, and virtual simulation practice, equipped with the latest digital intelligence financial tools and systems in the industry. The platform design should break through the barriers of focusing only on technical training, fully embed moral education situations, and simulate the practice of financial violation screening, compliance process operation, and data ethics evaluation, so that students can master the application skills of intelligent tools, improve their awareness of integrity and the concept of rules, and realize the synchronous progress of technical training and moral education.

In the link of industry docking, we will build a "1+n" school enterprise cooperation resource platform. With the resources of enterprises in the core industry ecosystem, we will jointly build a practice base with high-quality enterprises in the region, involving accounting firms, financial departments of large enterprises, financial institutions and other fields. The practice base will not only provide students with training opportunities for real business, but also integrate the corporate compliance culture, integrity standards, and internal control requirements into the whole process of practice, so that students can directly understand the moral boundary and professional mission of accounting work in the real professional scene, and achieve the precise fit between industrial needs and moral education goals.

## **2.2 Curriculum reconstruction: constructing the integrated curriculum system of "digital intelligence skills+moral education literacy"**

As the core carrier of talent cultivation, the curriculum system should break through the barriers of traditional disciplines, take the transformation needs of digital intelligence and moral education goals as dual guidance, and restructure the deeply integrated curriculum content and teaching mode.

In the course arrangement, it accurately conforms to the evolution trend of digital intelligence in the industry, and sets up key courses such as financial big data, cloud accounting, intelligent finance, cloud ERP supply chain management, and the integration of industry, finance and taxation. At the same time, it focuses on the practical application of AI technology such as large-scale model in the field of financial management, and constructs AI characteristic course plates. Each course clearly sets the goal of Integrating Moral Education into the teaching process, and infiltrates the contents of professional integrity, data ethics, and compliance awareness into the teaching process. In the digital intelligence skills course, it adds chapters such as data privacy protection and algorithm fairness; Introducing teaching units such as financial ethics case analysis and violation risk prevention into professional core courses; The content of corporate social responsibility report analysis and ESG (environment, society and Governance) related financial evaluation will be included in the comprehensive application course to achieve the synchronous cultivation of digital intelligence skills and moral education literacy [3].

In terms of textbook development, we worked with industry enterprises and academic experts to compile characteristic textbooks that integrate cutting-edge technology, real business scenarios and moral education cases. Textbook compilation broke through the pattern dominated by traditional theories, used the concept of situational and practical compilation, transformed the contents of moral dilemmas, compliance requirements and professional ethics in accounting work into specific examples, integrated into the process of technical operation and theoretical explanation, so that students could quietly accept moral education infiltration and establish correct professional values while studying professional knowledge and skills.

## **2.3 Teacher collaboration: building a double teacher moral education team of "academic mentors+enterprise mentors"**

Teachers' team is the key element of the implementation of the model. We should establish a double teacher moral education team, which is collaborative between academia and industry, and mutual aid between theory and

practice, to condense the joint force of moral education.

In terms of the construction of academic tutor team, top scholars and senior experts in the field were introduced to build a high-end academic group, and academic seminars and teaching practice activities were held in various forms such as "lecture hall+small salon". The academic content not only included the frontier theory and technology development trend of digital intelligent accounting, but also focused on moral education related issues such as accounting professional ethics and the construction of industry integrity system. Through in-depth analysis of typical cases of financial fraud and industry ethics, students were guided to establish correct professional values, build a solid theoretical foundation of moral education, advocate young teachers in the school to devote themselves to teaching reform, integrate moral education concepts with teaching method innovation, and enhance the effectiveness of classroom moral education.

In terms of the selection of enterprise mentors, industry leaders with rich practical experience and noble professional ethics are selected from cooperative enterprises to participate in teaching guidance and moral education guidance. Enterprise mentors teach students the professional standards, compliance standards and moral decision-making experience in practical work by means of double teacher classroom teaching, practical project guidance, and industry salon exchange. Vivid practical examples are used to illustrate the significance of professional integrity and responsibility. A tripartite guidance group of "student counselors+professional teachers+industry mentors" is established to carry out moral education throughout the whole stages of students' academic teaching, career planning, and daily management, so as to achieve all-round and multi-dimensional moral education guidance.

#### **2.4 Scene empowerment: expand the moral education practice position of "on campus training+enterprise practice"**

Practice, as the ultimate focus of moral education, should open up diversified practice situations, so that students can "practice morality" in the link of "learning technology and doing business", and achieve the unity of knowledge and practice.

In the campus training environment, the gradient moral education training project is planned by virtue of the digital intelligence training platform, and a complete practice context from basic skill training to the advancement of comprehensive ability is built. The basic stage focuses on basic ethics such as compliance operation and good faith bookkeeping; The skill stage simulates the moral judgment and trade-offs in scenarios such as financial review and risk management and control; In the comprehensive stage, we should build complex situations such as enterprise comprehensive budget management and financial crisis response, exercise students' ability to make ethical choices in various conflicts of interest, and let moral education naturally infiltrate in the training link <sup>[4]</sup>.

In the specific context of enterprise practice, guide students to carry out immersive practice in high-quality enterprises, participate in real financial accounting, audit verification, data analysis and other projects, and through personal intervention in the internal control process, compliance control, financial decision-making and other links of enterprises, truly understand the requirements of enterprises for professional integrity, objectivity and justice, and responsibility, transform the moral education theory learned in the classroom into the code of conduct in the actual work, regularly hold industry special salons, professional perception sharing meetings and other activities, and invite enterprise mentors to communicate on the topics of accounting ethics in the workplace and professional ethics in the digital intelligence Era, so as to provide vivid moral education guidance and practical reference for students.

#### **2.5 Evaluation Innovation: establish a two-dimensional assessment system of "ability+literacy"**

A scientific evaluation system is the key to ensure the effectiveness of the model. It is necessary to break the traditional knowledge-based evaluation model and establish a two-dimensional evaluation mechanism that takes into account the ability of digital intelligence and moral quality, so as to achieve a comprehensive evaluation of students' comprehensive ability.

In terms of digital intelligence ability assessment, the combination of "process assessment+project assessment" is adopted to focus on the evaluation of students' ability to operate and apply digital intelligence tools, data analysis and innovative problem-solving. Taking real business projects as the assessment carrier, students' technical application level is comprehensively assessed through training operation results, data analysis reports, project solutions, etc., to ensure that the assessment is in line with the actual needs of the industry.

In terms of moral education literacy assessment, we should build a three-dimensional assessment mechanism of "process performance+practical results+multi-party evaluation". The process performance covers the participation in classroom ethical discussion, training compliance operation, daily integrity performance, etc; The practical achievements include the records of moral behavior in the practice of enterprises, the performance of social responsibility services, and the analysis report of moral education cases; The multi-party evaluation integrates the results of mutual evaluation and self-evaluation among academic mentors, business mentors, peers, and ensures the objectivity and comprehensiveness of the evaluation. At the same time, we should link the moral education assessment results with scholarship evaluation, merit evaluation and employment recommendation, establish the evaluation guidance of "giving priority to moral education and having both ability and integrity", guide students to pay attention to the improvement of moral education quality, and ensure the effectiveness of the integration of production and education.

### 3.Conclusion

Under the background of digital intelligence, the transformation and development of accounting industry put forward dual requirements for talents' digital intelligence ability and moral education literacy. The integration of production and education has become the inevitable path to realize the deep integration of accounting AI moral education. This paper constructs the trinity of "technology - Moral Education - industry" accounting AI moral education production and education integration mode, and realizes the organic unity of digital intelligence skills training and moral education by cooperating to build a practice platform, reconstructing the integrated curriculum system, building a double teacher moral education team, expanding the practice of moral education, and establishing a two-dimensional evaluation system, which provides new ideas and methods for accounting talent training.

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