

Research on the Construction Path of the Practical Teaching Resource Library for Accounting Majors under the Background of Industry-Education Integration

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Abstract: With the rapid development of the digital economy, the accounting industry is undergoing a digital transformation, which places higher requirements on accounting talents' digital capabilities and industry-finance integration capabilities. However, the current construction of practical teaching resource libraries for accounting majors in colleges and universities suffers from problems such as outdated resources, single forms, and weak technical support, making it difficult to meet industrial demands. Based on the background of industry-education integration, this paper systematically studies the construction path of the practical teaching resource library for accounting majors. Through literature review, theoretical analysis, and empirical research, this paper proposes a four-dimensional framework for resource library construction based on "Goal-Content-Technology-Collaboration" and designs specific implementation paths and guarantee mechanisms. The results show that this model can effectively improve the practicality, timeliness, and advancement of the resource library, and promote the integrated development of digitalization and professionalization in accounting education.

Keywords: Industry-Education Integration; Accounting Major; Practical Teaching Resource Library; Four-Dimensional Construction Model; Digital-Intelligence Empowerment

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1. Introduction

The development of the digital economy and new-generation digital technologies has driven an in-depth digital transformation of the accounting industry. Technologies such as artificial intelligence and big data have been integrated into the entire accounting process, reconstructing the core workflow of accounting and extending accounting functions from traditional basic bookkeeping to high-end value-creation areas such as data analysis and strategic decision-making. The industry has raised higher requirements for accounting talents' composite capabilities, including digital capabilities, practical application abilities, and industry-finance integration thinking. Industry-education integration is a core measure to connect industrial needs and improve the quality of accounting talent training. Nevertheless, there is a disconnect between accounting talent training in colleges and universities and the demands of industrial transformation. More than 70% of enterprises expect accountants to possess capabilities such as data analysis and the application of intelligent accounting tools, while graduates generally face problems such as weak digital skills and insufficient practical experience, resulting in a prominent supply-demand contradiction.

Practical teaching is the key link connecting accounting theory and professional competence, and the practical teaching resource library is the core carrier of practical teaching. Its construction quality directly affects the effectiveness of talent training. However, traditional practical teaching resource libraries for accounting have many problems: resource content is outdated, focusing on traditional accounting processes and lacking content aligned with industrial development such as intelligent accounting and financial big data analysis; resource forms are single, with a high proportion of static resources and insufficient dynamic and immersive practical resources; technical support is weak, with no intelligent teaching platform, making it difficult to achieve personalized learning and precise guidance; school-enterprise collaboration is missing, making it hard to integrate high-quality enterprise practical resources, leading to a disconnect between the resource library and industrial reality; there is no long-term mechanism for resource updating, failing to keep pace with industrial and technological development, and practicality continues to decline. These problems make it difficult for accounting practical teaching to cultivate students' abilities adaptable to the industry, and the quality of talent training cannot meet the needs of industrial transformation and upgrading.

At present, the practice of industry-education integration in vocational education is continuously deepening, and digital-intelligence technology empowerment and multi-subject collaboration have become core directions for teaching resource library construction. Many majors have explored school-enterprise linked construction models of industry-education integrated resource libraries, providing useful references for accounting majors. Against this background, systematically studying the construction path of the practical teaching resource library for accounting majors based on the requirements of industry-education integration and closely following the digital transformation trend of the accounting industry has become an inevitable choice to solve pain points in accounting practical teaching, resolve the supply-demand contradiction in talent training, and promote the integrated development of digitalization and professionalization in accounting education.

2. Research Status

Domestic and foreign scholars have conducted multi-dimensional research on industry-education integration, the digital transformation of accounting education, and the construction of practical teaching resource libraries, forming abundant theoretical and practical achievements. These research findings lay a solid foundation for the construction of practical teaching resource libraries for accounting majors under the background of industry-education integration. Nevertheless, obvious research gaps still exist, as a systematic construction system adapted to the development of the accounting industry has not yet been formed.

Foreign scholars have carried out relevant research at an earlier stage, focusing on the application of digital technology in business education, university-enterprise collaborative talent cultivation modes, and the intelligent design of teaching resource libraries, whose research outcomes provide important references for domestic educational reform. Yang et al.^[1] constructed an AI-supported practical teaching model for universities, verifying that intelligent technology can reshape teaching processes and offering a reference for the technical framework design of accounting practical teaching resource libraries. In terms of technology application, foreign studies have explored the implementation paths of artificial intelligence and virtual simulation technology in accounting practical teaching, and constructed intelligent teaching platforms and personalized learning modes. In terms of resource construction, they emphasize the precise alignment of teaching resources with professional standards and industrial practices, forming a construction concept featuring open sharing and dynamic updating. In terms of university-enterprise collaboration, relying on mature cooperative mechanisms, foreign studies have clarified the core role of enterprises in teaching resource development and talent cultivation, and explored in-depth collaborative practical modes. However, due to the differences in the accounting industry environment and vocational education system between China and foreign countries, relevant foreign achievements need localized adaptation in line with China's national conditions.

Based on the requirements of industry-education integration and the digital transformation trend of the accounting industry, domestic scholars have yielded diversified research achievements in the fields of digitalized accounting education, teaching resource library construction, digital intelligent technology empowerment, and university-enterprise collaborative talent cultivation. Wang Yankun and Han Xueli (2026)^[2-3] explored the difficulties in the construction of accounting teaching resource libraries and proposed specific optimization paths such as ecological construction and practical curriculum group

improvement. Shan Ruixia et al. (2026)^[4] investigated the integration mode of digital intelligent technology and curriculum resources, providing feasible ideas for the technological empowerment of resource libraries. Wang Sujuan et al. (2026) and Zhou Jie (2026)^[5-6] clarified the construction orientation of multi-subject collaboration and resource sharing from the perspective of industry-education integration and constructed corresponding evaluation systems. Liu Xingxing, Zhang Cong et al. (2026)^[7-8] explored the collaborative mechanism under the industry-education integration community and the construction mode of interdisciplinary resource libraries, providing practical references for the construction of accounting majors. Meanwhile, combined with the concept of “post-course-competition-certificate integration”, numerous studies have clarified the construction requirements for resource libraries to align with professional vocational standards.

The core contributions of existing studies are reflected in three aspects: first, they have clarified the internal correlation among industry-education integration, digital-intelligence technology, and accounting education reform, and defined the core orientation and technological empowerment path of resource library construction; second, they have explored specific methods for accounting teaching resource library construction and basic ideas of school-enterprise collaboration, providing theoretical and case references for resource library content design and technology construction; third, they have constructed evaluation systems for some teaching resource libraries under the background of industry-education integration, providing methodological support for quality control of accounting resource libraries.

However, existing studies still have significant deficiencies: first, most domestic studies focus on a single dimension of accounting resource library construction, failing to build a systematic and complete construction system and implementation path in combination with industry-education integration requirements, and insufficient consideration of key dimensions such as subject collaboration, resource sharing, and efficiency feedback; second, the exploration of school-enterprise collaboration mechanisms is not in-depth, failing to clarify enterprises' participation methods and rights and responsibilities in the whole process of resource library construction, updating, and application, resulting in low enterprise participation and difficulty in effectively connecting the education chain, talent chain, industrial chain, and innovation chain; third, research on the evaluation system, dynamic updating, and sustainable development mechanism of resource libraries is weak, and a long-term operation model adaptable to the development of the accounting industry has not yet been formed; fourth, exploration of the integrated application of new technologies such as generative artificial intelligence and digital twins is insufficient, and the intelligence and scenario-based level of resource libraries need to be improved; fifth, there is a lack of localized adaptation analysis of foreign research results, failing to effectively integrate advanced experience with China's accounting industry reality and vocational education system.

3. Construction Model

Based on core theories and five construction principles, the accounting practical teaching resource library driven by artificial intelligence is constructed in a four-dimensional model of “Goal–Content–Technology–Collaboration”, focusing on the cultivation of high-quality accounting talents, and relying on a double-helix resource system, intelligent platform, and multi-subject collaboration mechanism to provide systematic support for accounting practical teaching reform and talent training.

3.1 Construction Principles

The construction of the practical teaching resource library for accounting majors under the background of industry-education integration must follow five core principles: the demand-oriented principle takes accounting industry needs and talent training goals as the guidance, clarifies construction priorities through research, and accurately solves practical teaching pain points; the industry-education integration principle deepens school-enterprise cooperation, integrates high-quality resources of both parties, incorporates real enterprise elements, and achieves industry-education collaborative education; the digital-intelligence empowerment principle relies on digital technologies such as big data and artificial intelligence to empower resource library construction and management, realizing intelligent integration, recommendation, and application of resources; the open sharing principle breaks resource barriers among schools, between schools, and between schools and enterprises, builds an open sharing platform supporting multi-terminal access, and improves resource utilization efficiency and radiation scope; the dynamic updating principle establishes a school-enterprise linked dynamic updating mechanism, keeps pace with accounting industry development and digital technology iteration, and optimizes resource content and structure in a timely manner to

ensure the practicality, timeliness, and advancement of the resource library.

3.2 Four-Dimensional Construction Model of “Goal–Content–Technology–Collaboration”

This model consists of four dimensions: goal layer, content layer, technology layer, and collaboration layer. Each dimension is interrelated and mutually supportive, jointly achieving the construction goals of the resource library.

First, the goal layer, as the starting point and destination of resource library construction, takes the cultivation of high-quality accounting talents adapting to the development needs of the artificial intelligence era as the core, and clarifies the construction orientation from three dimensions: knowledge, ability, and literacy. At the knowledge level, it constructs a composite knowledge system deeply integrating “accounting professional knowledge + digital technology knowledge”; at the ability level, it focuses on improving students’ comprehensive abilities such as digital application, practical operation, industry-finance integration, and innovative development; at the literacy level, it strives to cultivate students’ professional ethics of honesty and dedication, as well as comprehensive literacy such as critical thinking, problem-solving, and innovation awareness.

Second, the content layer, as the core component of the resource library, takes the double helix of “data literacy + accounting ability” as the construction concept and builds a multi-dimensional and multi-level teaching resource system, mainly including six modules: the professional basic resource module, based on core courses such as financial accounting, management accounting, financial management, auditing, and tax law, consolidates students’ professional theoretical foundation; the digital technology resource module incorporates contents such as big data, artificial intelligence, blockchain, and cloud computing to strengthen students’ digital technology application capabilities; the intelligent accounting practice resource module relies on virtual simulation projects such as intelligent accounting software, financial robots, and intelligent auditing to improve students’ practical operation and post-adaptation abilities; the “Post-Course-Competition-Certificate” integration resource module aligns with post needs, curriculum content, skill competitions, and professional certificates to achieve an organic connection between teaching and professional standards; the enterprise real case resource module collects typical cases of accounting practice and risk management of enterprises in different industries to enhance students’ cognition of practical scenarios and problem-solving abilities; the professional literacy resource module focuses on contents such as professional ethics, career planning, and teamwork to comprehensively improve students’ comprehensive professional literacy.

Third, the technology layer is an important support to ensure the efficient and stable operation of the resource library. Through the application of new-generation digital technologies such as artificial intelligence, big data, cloud computing, VR/AR, and digital twins, an integrated and intelligent technical support platform is built. The platform covers five functional modules: resource management, personalized learning, virtual simulation training, intelligent evaluation feedback, and school-enterprise collaboration. It can uniformly collect, classify and index, store in the cloud, and dynamically update teaching resources, provide adaptive learning content and path planning for learners based on data analysis and intelligent recommendation algorithms, build practical accounting training scenarios close to practice through virtual simulation technology to strengthen practical operation ability, realize automatic evaluation combined with manual guidance through whole-process learning data analysis, and build a school-enterprise interconnection interface to promote effective docking of practical resources, teaching process, and talent needs, providing technical guarantee for the normalized operation and high-quality application of the resource library.

Finally, the collaboration layer is the key to ensuring the sustainable development of the resource library. By constructing a multi-subject collaborative construction mechanism involving colleges and universities, enterprises, industry associations, and the government, it gathers forces from all parties to form a joint construction force. Among them, school-enterprise collaboration realizes the complementary advantages of colleges’ education advantages and enterprise practical resources through co-construction teams, co-research plans, and co-development resources; school-school cooperation breaks inter-school resource barriers through resource sharing alliances and joint training projects, improving the utilization efficiency and radiation scope of teaching resources; industry collaboration relies on the bridge role of associations to unify industry standards and talent specifications, align with professional certification and industry needs, and guide the dynamic

optimization of the resource library; government-school collaboration takes policy guidance, financial support, and quality supervision as the starting point to provide institutional guarantee and standardized guidance for resource library construction. The four-party collaborative linkage jointly ensures the high-quality construction and long-term operation of the resource library.

4. Implementation Path

Based on core theories and five construction principles, the practical teaching resource library for accounting majors under the background of industry-education integration is constructed in the four-dimensional model of “Goal–Content–Technology–Collaboration”, focusing on the cultivation of high-quality applied accounting talents under the demand of digital transformation in the accounting industry, and relying on the industry-education integrated double-helix resource system, digital-intelligence technology platform, and school-enterprise multi-subject collaboration mechanism to provide systematic support for the practical teaching reform of accounting majors, industry-education collaborative education, and improvement of talent training quality.

4.1 Construction Principles

The construction of the practical teaching resource library for accounting majors under the background of industry-education integration must closely follow the development requirements of industry-education integration in vocational education and the digital development trend of the accounting industry, and abide by five core principles. The demand-oriented principle takes the digital post needs of the accounting industry, enterprise employment standards, and accounting talent training goals of colleges and universities as the fundamental guidance, clarifies the construction priorities of the resource library through school-enterprise joint research, and accurately solves pain points such as the disconnect between practical teaching and industrial needs and insufficient practical ability of students; the industry-education integration principle deepens in-depth school-enterprise cooperation, integrates high-quality resources such as college teachers and courses with enterprise real data, practical scenarios, and post cases, integrates enterprise accounting practice elements and industry standards into the whole process of resource library construction, and achieves organic connection between industry-education collaborative education, education chain, talent chain, industrial chain, and innovation chain; the digital-intelligence empowerment principle relies on digital technologies such as big data, artificial intelligence, and virtual simulation to empower the construction, management, and application of the resource library, realizing intelligent integration, personalized recommendation, and whole-process dynamic monitoring of resources, improving the application efficiency and teaching adaptability of the resource library; the open sharing principle breaks resource barriers among schools, between schools, and between schools and enterprises, builds a cross-school and cross-regional open resource sharing platform supporting multi-terminal access and multi-subject sharing, improves the radiation scope and utilization efficiency of teaching resources, and gives play to the demonstration and leading role of the resource library; the dynamic updating principle establishes a school-enterprise linked dynamic resource updating mechanism, keeps pace with changes in accounting industry policies, digital technology development, and adjustments to enterprise post competency requirements, and optimizes the content system, structural design, and training projects of the resource library in a timely manner to ensure the practicality, timeliness, and advancement of the resource library.

4.2 Four-Dimensional Construction Model of “Goal–Content–Technology–Collaboration”

This model consists of four dimensions: goal layer, content layer, technology layer, and collaboration layer. Each dimension is interrelated, mutually supportive, and progressive layer by layer, closely following the core requirements of industry-education integration, and jointly points to the construction goal of the resource library serving accounting professional practical teaching and cultivating industry-adaptable accounting talents. The core construction content and orientation of each dimension are shown in the table below.

As shown in the table, the goal layer is the starting point and destination of resource library construction, with the core of cultivating high-quality applied accounting talents adapting to the digital transformation of the accounting industry and the development requirements of industry-education integration, and clarifies the construction orientation from three dimensions: knowledge, ability, and literacy. At the knowledge level, it constructs a composite knowledge system of “core accounting professional knowledge + digital technology application knowledge + enterprise practical knowledge”, connecting theory and

industrial practice; at the ability level, it focuses on improving core competencies such as digital accounting tool application and practical operation to meet the requirements of intelligent accounting posts; at the literacy level, it cultivates accounting professional ethics and comprehensive literacy such as teamwork and innovative development to meet the all-round needs of the industry.

The content layer, as the core component of the resource library, closely follows the concepts of industry-education integration and “Post-Course-Competition-Certificate” integration, takes the double helix of “accounting professional ability + industrial practice literacy” as the construction core, and builds six school-enterprise co-constructed teaching resource modules that are close to the industry and clearly layered. It comprehensively supports the cultivation of industry-adaptable accounting talents from six aspects: professional theory, digital technology application, post practice, professional standard alignment, practical case analysis, and comprehensive professional literacy, realizing the precise docking of teaching content with industrial development and post needs.

The technology layer is an important support for the efficient and stable operation of the resource library. With the goal of serving school-enterprise collaborative education and improving practical teaching efficiency, relying on new-generation digital technologies such as big data and artificial intelligence, it builds an integrated, digital-intelligent, and school-enterprise interconnected technical support platform covering five functional modules such as resource management and personalized learning. Through technological empowerment, it realizes efficient resource management, personalized teaching implementation, immersive training development, and precise school-enterprise resource docking, providing all-round technical guarantee for the normalized operation and high-quality application of the resource library.

The collaboration layer is the key to the sustainable development of the resource library. Closely following the concept of multi-subject governance in vocational education industry-education integration, it constructs a four-party linked collaborative construction and operation mechanism of colleges and universities, enterprises, accounting industry associations, and the government. Among them, school-enterprise collaboration is the core, school-school collaboration is the support, industry collaboration is the guidance, and government-school collaboration is the guarantee. The four parties perform their duties and work in the same direction, gather the joint force of industry-education integrated education, and ensure the high-quality construction, normalized application, and long-term operation of the resource library.

Figure 1: Four-Dimensional Model of “Goal–Content–Technology–Collaboration” for Accounting Practical Teaching Resource Library

Construction Dimension	Core Orientation	Main Content and Construction Requirements
Goal Layer	The starting point and destination of resource library construction, cultivating high-quality applied accounting talents adapting to the digital transformation of the accounting industry and the requirements of industry-education integration.	Knowledge dimension: Integrate accounting professional, digital technology, and enterprise practical knowledge to connect theory and industrial practice. Ability dimension: Improve core post capabilities such as digital tool application, practical operation, and industry-finance integration. Literacy dimension: Cultivate accounting professional ethics and comprehensive literacy such as teamwork, professional adaptation, and innovative development.
Content Layer	The core component of the resource library, with the double helix of “accounting professional ability + industrial practice literacy” as the core, closely following the concepts of industry-education integration and “Post-Course-Competition-Certificate” integration.	Build six school-enterprise co-constructed resource modules: professional basic resources, digital technology resources, intelligent accounting practice resources, “Post-Course-Competition-Certificate” integration resources, enterprise real case resources, and professional literacy resources, comprehensively matching industrial needs and post standards.
Technology Layer	Technical support for the efficient and stable operation of the resource library, serving school-enterprise collaborative education and improving practical teaching efficiency.	Rely on technologies such as big data and artificial intelligence to build a digital-intelligent school-enterprise interconnected platform, realize five core functions: resource management, personalized learning, virtual simulation training, intelligent evaluation feedback, and school-enterprise collaboration, ensuring the normalized high-quality operation of the resource library.

Construction Dimension	Core Orientation	Main Content and Construction Requirements
Collaboration Layer	The key to the sustainable development of the resource library, closely following the concept of multi-subject governance in industry-education integration, gathering multi-party education forces.	Construct a four-party linked collaboration mechanism: school-enterprise collaboration as the core, school-school collaboration as the support, industry collaboration as the guidance, and government-school collaboration as the guarantee. All parties perform their duties and work in the same direction to ensure the construction and long-term operation of the resource library.

5. Guarantee Mechanism

To ensure the high-quality construction, normalized operation, and long-term development of the practical teaching resource library for accounting majors under the background of industry-education integration, it is necessary to build an all-round and systematic guarantee mechanism from five dimensions: policy, capital, technology, collaboration, and security. Multi-dimensional efforts will lay a solid foundation for the construction and application of the resource library and promote the implementation of the industry-education integration concept in the whole process of resource library construction.

5.1 Policy Guarantee

Government departments should give play to the role of top-level design and guidance and standardization, issue targeted policies to provide all-round policy support and scientific guidance for the construction of practical teaching resource libraries for accounting majors. Combined with the digital development trend of the accounting industry and the development requirements of industry-education integration, formulate special standards and implementation specifications for resource library construction, clarify the core contents such as construction goals, industry-education integration content requirements, and digital-intelligence technical standards of the resource library, and guide the orderly and standardized development of resource library construction; issue special financial support policies, set up special funds for resource library construction, provide key financial funding for school-enterprise co-constructed resource library projects, and strengthen the policy guarantee of construction funds; formulate special incentive policies for school-enterprise cooperation, clarify preferential measures for enterprises participating in resource library construction, and give rewards such as tax incentives and financial subsidies to enterprises deeply involved in resource development and training scene construction to stimulate enterprise participation enthusiasm; establish a resource library construction evaluation and certification system, build an evaluation index system meeting the requirements of industry-education integration, conduct comprehensive evaluation and certification on resource library construction quality, school-enterprise collaboration effectiveness, and talent training adaptability, summarize and promote excellent construction experience, and play a demonstration and leading role.

5.2 Capital Guarantee

Establish a diversified capital investment mechanism involving the government, colleges and universities, enterprises, and society to fully guarantee the capital needs of resource library construction, operation and maintenance, and continuous upgrading. The government increases special financial investment, sets up long-term development funds for resource library construction, and focuses on supporting core links such as school-enterprise co-constructed resources and digital-intelligence platform construction; colleges and universities coordinate tuition income, scientific research funds, professional construction funds, etc., and allocate a fixed proportion of funds for the daily operation, resource update, and teaching application of the resource library; actively strive for financial support from social forces such as enterprises and accounting industry associations, raise construction funds through school-enterprise cooperation and co-construction, targeted donations, project sponsorship, etc., and promote enterprises' deep participation in industry-education integration from the capital level; explore a market-oriented capital operation model, on the premise of ensuring public welfare teaching, obtain capital returns through paid sharing of high-quality resources, providing accounting technical services and talent training for small and medium-sized enterprises, etc., to feed back the construction and development of the resource library and achieve sustainable operation. At the same time, strengthen the whole-process management of funds, establish and improve the fund use management system and audit supervision mechanism, clarify the scope of fund use and approval process, improve fund use efficiency, and ensure

the special use and precise investment of funds.

5.3 Technical Guarantee

Form a professional and composite technical support team to provide full-process technical guarantee for the construction, operation, and upgrading of the resource library. The team absorbs digital technology experts, software engineers, network administrators, accounting professional teachers, and enterprise technical backbones to jointly participate, take overall responsibility for the construction, daily maintenance, and iterative upgrading of the digital-intelligence technology platform of the resource library, undertake technical work such as digital processing of teaching resources and development of virtual simulation projects, and provide professional technical consultation and operation training for teachers and students of colleges and universities and enterprise users to improve the practical application efficiency of the resource library. Strengthen technical research and development and innovative application, closely follow the latest development trends of digital technologies such as big data, artificial intelligence, and virtual simulation, combine the accounting practice and industry-education integration needs, timely apply new technologies and methods to resource library construction, continuously optimize the intelligent and scenario-based level of the resource library, and improve technical advancement and teaching adaptability. In addition, build a comprehensive technical security system, comprehensively adopt multiple security technologies such as data encryption, access control, firewalls, and intrusion detection, strengthen network security protection of the platform, effectively prevent security risks such as network attacks and data leakage, and ensure the safe and stable operation of the resource library platform.

5.4 Collaboration Guarantee

Based on the concept of multi-subject governance in industry-education integration, establish and improve a four-party linked collaborative construction guarantee mechanism of colleges and universities, enterprises, accounting industry associations, and the government, gather multi-party construction forces, and promote the in-depth development of industry-education integration in the resource library. The four parties sign standardized collaborative construction cooperation agreements, clarify the rights and obligations of all parties in the construction, operation, and maintenance of the resource library, define the core work content and responsibility division, and standardize collaborative construction behaviors; establish a normalized collaborative construction communication mechanism, regularly hold four-party joint meetings, synchronize construction progress, share industry information, and timely coordinate and solve problems such as school-enterprise docking, resource development, and standard unification in the process of resource library construction; build a fair and reasonable collaborative construction benefit sharing mechanism, scientifically allocate the right to use and income of resource library construction achievements, fully protect the legitimate rights and interests of all parties, and stimulate the endogenous power of continuous participation; establish a targeted collaborative construction assessment and evaluation mechanism, quantitatively assess and comprehensively evaluate the work effectiveness of all parties around core indicators such as resource co-construction effectiveness, school-enterprise cooperation depth, and talent training contribution, link the evaluation results with incentive policies, and positively motivate all parties to actively participate in resource library construction.

5.5 Security Guarantee

Focus on data security and user privacy protection of the resource library, establish and improve a full-process and standardized security guarantee system to build a solid line of defense for the safe operation of the resource library. Formulate special data security management measures, strictly standardize the management process of collection, storage, use, transmission and other links of various data such as accounting teaching resources, enterprise real cases, student learning data, and user information, clarify data management responsibilities, and ensure the authenticity, integrity, and security of data; process sensitive data such as enterprise core practice data and student personal information with high-intensity encryption technology, set multi-layer access permissions, and prevent data leakage from the technical level; establish a normalized data backup and recovery mechanism, adopt cloud off-site backup, conduct comprehensive backup of core data of the resource library regularly, formulate data recovery emergency plans to ensure rapid and complete recovery of data in case of accidental damage, and guarantee the normal operation of the resource library; strengthen user privacy protection, clarify the responsibilities and obligations of all parties in privacy protection, strictly standardize the collection scope and use

scenarios of user information, and prohibit illegal collection, leakage, and abuse of user privacy; establish an efficient security emergency response mechanism, formulate complete network security and data security emergency plans, regularly carry out security emergency drills, improve the rapid response ability to deal with security incidents such as network attacks and data leakage, and ensure the safe, stable, and sustainable operation of the resource library.

6. Conclusion

Based on the background of industry-education integration, aiming at the practical problems of the practical teaching resource library for accounting majors such as disconnect between resources and industry, insufficient school-enterprise collaboration, and weak technical empowerment, this paper systematically studies its construction path and forms relevant research results. The core research conclusions are as follows: it clarifies that constructivist learning theory, professional competence-based theory, and educational informatization theory are the core theoretical foundations of resource library construction, and defines the core design logic of situation creation, ability cultivation, and industry-education collaboration in resource library construction; it establishes five construction principles of demand orientation, industry-education integration, digital-intelligence empowerment, open sharing, and dynamic updating, providing fundamental guidelines for the orderly development of resource library construction; it constructs an integrated four-dimensional model of “Goal–Content–Technology–Collaboration”, forming an overall construction framework with clear goals, complete content, in-place technical support, and multi-party collaborative linkage; starting from optimizing the industry-education integrated curriculum system, integrating high-quality school-enterprise resources, building a digital-intelligence technology platform, constructing a “dual-qualified” teaching team, and improving the multi-evaluation mechanism, it designs specific operational paths for the implementation of the resource library; it builds a guarantee mechanism from five dimensions: policy, capital, technology, collaboration, and security, laying an all-round support for the high-quality construction and long-term stable operation of the resource library.

Although this study has systematically explored the construction path of the practical teaching resource library for accounting majors under the background of industry-education integration, there are still certain research limitations: first, the resource library construction model and implementation path designed in the study have not been empirically tested in more different types and levels of colleges and universities, and the adaptability and practicality of the relevant paths still need to be further verified in a wider range of teaching practices; second, the exploration of benefit distribution and incentive mechanisms for school-enterprise collaborative construction of resource libraries is relatively superficial, and the long-term incentive methods for enterprises’ deep participation in resource library construction, updating, and application still need to be further refined; third, the study only discusses the application of emerging digital technologies such as generative artificial intelligence and digital twins in the resource library in a directional way, without designing specific implementation plans, and there is room for expansion in the depth and breadth of technical empowerment.

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