

# ***Research and Practice on the Integration of Lu Business Culture into the Training of Financial and Accounting Talents in Higher Vocational Education under the Background of Digital Economy***

**Wu Lijuan**

*School of Accounting, Zibo Vocational Institute, Zibo, China  
280094616@qq.com*

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**Abstract:** With the continuous emergence of emerging technologies such as big data, artificial intelligence, and blockchain, society has fully entered the era of digital economy. This transformation not only reshapes the production methods and service models of various industries, but also brings unprecedented challenges and opportunities for talent cultivation in vocational colleges. How to cultivate new financial and economic talents with both moral integrity and talent that adapt to emerging business trends and technological development has become an important issue of concern for the education and business communities. This article provides a theoretical reference for the study of integrating Lu business culture into the training of financial and economic professionals in the context of the digital economy.

## **1. Introduction**

The report of the 20th National Congress of the Communist Party of China emphasized that "development is the top priority, talent is the first resource, and innovation is the first driving force", as well as the strategic goal of "accelerating the construction of a manufacturing power, quality power, aerospace power, transportation power, network power, and digital China". All industries have been greatly impacted by digital technology, and the digital economy has also stepped onto the historical stage, becoming an important role in economic development. In the context of the digital economy, adhering to the fundamental principle of cultivating morality and talent, how to cultivate high-quality compound financial and economic talents with both morality and skills has become a key issue in the development of vocational finance majors. Lu Business culture is a business culture formed and continuously enriched by Qilu merchants under the influence of Qilu culture, which includes enterprise management, business planning, business ethics, and business style. Lu Business culture is deeply influenced by Confucian culture of "benevolence, righteousness, propriety, wisdom, and trustworthiness" and "self-cultivation, family harmony, country governance, and peace of the world", and contains commercial spirits such as hard work, honesty and trustworthiness, and prioritizing righteousness over profit. Against the backdrop of the country's vigorous development of the digital economy, this study delves into the cultural connotations of Lu Business, with the goal of cultivating

composite financial and economic professionals with a sense of patriotism and craftsmanship. It innovates the talent training model for higher vocational financial and economic majors based on Lu Business culture.

## 2. Literature review

### 2.1 Research on Lu Business Culture

In recent years, the term 'Lu Business culture' has been widely used in many places and has also received attention from society and academia. There are many works on the study of Lu Business culture, but there are not many that have a clear academic definition of it, and its specific concepts have not been uniformly recognized.

Liu Xueliang (2009) has made a more incisive definition of Lu Business culture from the perspective of economic history<sup>[1]</sup>. He believes that Lu Business culture is a relatively complete set of systematic culture, mainly including business management, business strategy, business morality and business style, formed by integrating canal culture, marine culture and essence of commercial port culture during the completion period of Lu Business in the Ming and Qing dynasties on the basis of absorbing the traditional business culture of Qilu merchants in the long-term business activities.

The culture of Lu Business was deeply influenced by Confucian culture, thus exhibiting many traditional cultural traits revered by Confucian culture, such as "benevolence," "righteousness," "propriety," "wisdom," and "trustworthiness. Han Li (2009) summarized the core values of Lu Business culture through extensive cultural and historical research, demonstrating benevolence, righteousness, propriety, wisdom, and trustworthiness. Wang Xingyuan and Li Feifei (2014) conducted a comparative study of Zhejiang merchants and Shandong merchants, comparing the characteristics and cultural features of the two major business groups, and analyzing the different influences of Confucian culture on the two business groups. Guo Tingting and Yang Hui (2023) believe that Lu Business culture is a business culture formed and continuously enriched by Qilu merchants under the influence of Qilu culture, which includes enterprise management, business planning, business ethics, and business style<sup>[2]</sup>.

There is little research on the culture of Lu Business in foreign countries, but Confucian culture has been widely spread in Japan for a long time. In his book "The Analects and the Abacus," Eiichi Shibuya of Japan provided a new interpretation of Confucian thought, applying Confucian ethics and morality to business operations. "The Analects plus the abacus" has become a famous business model in Japan. The basic spirit of this book is "unity of righteousness and benefit", which means that public interest is the benefit, and benefit is righteousness. Moral norms are used to guide interests and make them conform to social ethics. This spirit has important enlightening effects on contemporary business operations.

### 2.2 Research on Talent Cultivation

Li Hua (2016) analyzed the path of talent cultivation in finance and economics from the perspective of curriculum system construction. He believed that for provincial universities in finance and economics, their legal general education should consist of three levels of legal knowledge system, namely basic legal thinking and fairness concepts, departmental legal knowledge related to finance and economics majors, and legal knowledge related to finance and economics majors. Wang Tian (2022) proposed that one of the training objectives for students majoring in finance and economics is to promote high-quality employment through multiple channels and provide finance and economics professionals with skills that meet the needs of various fields in society. The key to achieving this is to cultivate the comprehensive quality of vocational college students. Vocational college students

have some disadvantages in terms of cultural knowledge, and with the increasingly fierce market competition, the requirements for professional abilities of vocational college students in various fields are constantly updating. In order to improve students' employment rate, vocational colleges will focus on requiring students' professional abilities, while neglecting the cultivation of students' comprehensive qualities such as moral character, independent learning ability, and team consciousness. During the period of studying in vocational colleges, students have greater autonomy in their learning and life, which is a critical period for cultivating their own habits and a good opportunity to develop their comprehensive qualities. If schools only focus on students' professional abilities and qualities, it will lead to a lack of other abilities and qualities among students, which is not conducive to the employment choices and career expansion of vocational college students. Zhang Hui (2023) pointed out that in the process of cultivating financial and economic professionals, they should master the relevant national laws and industry regulations related to their professional activities, abide by professional ethics and behavioral norms, and possess a sense of social responsibility and a sense of responsibility.

There have been fruitful research achievements in vocational education talent cultivation abroad, and many developed countries have formed relatively mature talent cultivation models. The cultivation of technology application-oriented talents in American universities is mainly reflected in the arrangement of students' courses, which adopts a six-month campus theoretical knowledge learning, a longer period of enterprise technology skills training, and a dual track approach of campus theoretical knowledge, with the last half year being campus theoretical learning. Germany's vocational education adopts a dual system model, in which professional teachers from universities and technical personnel from enterprises jointly develop professional courses and establish professional construction committees to truly improve students' professional skills through the implementation of high-level professional construction plans. The engineering alternation in the UK is an important form of vocational education, and there are two forms of talent cultivation. One is the "1+2+1" model, which means one year of practical experience in the enterprise, followed by two years of theoretical learning on campus, and one year of practical experience in the enterprise; Another type is "2+1+1", which means two years of campus theoretical study, one year of enterprise practice, and one year of theoretical study. These two training modes can effectively guide students to integrate theoretical knowledge with practical operations. Japan's vocational education implements the "industry academia official" talent training model, in which "industry" represents the industrial sector; 'Learning' not only refers to schools, but also to various public research institutions; Officials are government agencies that develop plans and provide guidance for collaboration between industry, academia, and officials. The "industry academia official" model began with Japan's promulgation of the Basic Law of Science and Technology in 1995. Since the 21st century, Japan has continuously deepened cooperation between industry academia officials<sup>[3]</sup>. The main cooperation models include government led research cooperation, education cooperation, and social service cooperation with enterprises as the main body.

### **3. Application of Lu Business Culture in the Training of Financial and Accounting Talents in Higher Vocational Education**

#### **3.1 Improve the construction of the teaching staff**

##### **3.1.1 Building a "dual teacher" teaching team**

The main training objective of vocational finance and accounting major is to provide applied talents in finance and economics to society. In the context of the new era, new requirements have been put forward for the construction of vocational college students and vocational college teachers,

requiring teachers to have both solid theoretical teaching skills and certain professional practical knowledge, that is, "dual teacher" teachers<sup>[4]</sup>. Vocational college teachers are the organizers and implementers of classroom teaching services. They bear the responsibility of imparting knowledge and skills to students and are the direct promoters of their growth and progress. In addition, in the process of vocational college education, due to insufficient practical conditions and lagging textbook content, students' practical foundation is relatively weak. Therefore, vocational colleges must recognize the importance of building a "dual qualified" teaching staff. From the perspective of vocational colleges, the first thing to pay attention to is the training and learning of finance and economics teachers. Vocational colleges arrange teachers to visit high-quality colleges and enterprises for investigation, learning or further training, to learn their advanced teaching concepts and teaching models. At the same time, vocational colleges can arrange finance and economics teachers to go deep into the front line of enterprises, so that teachers can make up for their shortcomings in practical teaching knowledge in real enterprise positions. For finance and economics teachers, they need to have a sense of professional crisis. The demand for financial and economic professionals in enterprises is changing, and the role of students as learning subjects is increasing. Therefore, teachers need to have a progressive mindset, on the one hand, to enhance their professional theoretical teaching ability, and on the other hand, to continuously consolidate their practical teaching foundation.

### **3.1.2 Enhancing Teachers' Business Culture Literacy**

The construction of commercial culture courses and their teaching resources, as well as the development of commercial literacy education, require teachers with high levels of commercial literacy. Therefore, in order to improve students' commercial literacy, the first step is to enhance the professional competence of the teaching staff. Teachers should study and research Lu Business culture seriously, integrate their own learning and research results and collected cultural materials into curriculum teaching and educational activities, and achieve dual improvement of commercial cultural literacy between teachers and students.

### **3.2 Clarify talent goals and create a comprehensive curriculum system**

In the stage of socio-economic transformation, enterprise transformation also presents new characteristics such as information technology intelligent application and cross integration between positions<sup>[5]</sup>. Enterprises require finance and economics professionals to possess high professional ethics, rich comprehensive knowledge, and firm professional spirit. Therefore, vocational colleges should start from social needs and continuously integrate and optimize the training objectives of financial and economic school enterprise cooperation talents. The training objectives should shift from cultivating professional knowledge-based vocational talents to cultivating applied skilled vocational talents. The integration of financial and economic talent training objectives is a prerequisite for the effective implementation of the school enterprise cooperation talent training model. Only by integrating the goals of school enterprise cooperation talent training, various supporting training programs and activities can be effectively implemented, ensuring the construction of the process framework of the school enterprise cooperation talent training model. The development and changes in social economy and technology have put forward higher requirements for financial and economic professionals. Vocational colleges should adhere to the principle of social demand orientation in their training objectives, and coordinate the objective needs of enterprises, students, and parents. According to the talent training program of relevant national departments, obtain job demand information of industry enterprises through market research and other forms. We should adapt to local conditions, pay attention to applicability and flexibility, adjust the implementation of financial and economic cooperation talent training programs appropriately, and promote the

sustainable development of the comprehensive quality of financial and economic talents. Vocational colleges should pay attention to the development and continuity of finance and economics majors, enhance professional quality, highlight professional characteristics, and create professional advantages.

In the process of talent cultivation, setting up courses on Lu Business culture highlights the curriculum characteristics of Shandong vocational colleges. Firstly, the finance and accounting major can set up characteristic courses or teaching modules on Lu Business culture, providing a systematic introduction to the development history, cultural characteristics, innovation and development of Lu Business culture, so that students can have a better understanding of Lu Business culture. Secondly, the finance and accounting major should also enrich the practical content of Lu Business culture courses. For example, learning resources based on Lu Business culture film and television works and academic books can be established. Students can be organized to watch documentaries such as "Da Dao Lu Business", TV dramas such as "Da Ran Fang", and books such as "Lu Business Feng Yun Task". Students can also be led to visit and learn from well-known enterprises in Shandong to enhance their interest in learning.

### **3.3 Update teaching concepts and strengthen the cultivation of students' comprehensive qualities**

Finance and accounting is a popular major in vocational colleges, and it is also widely distributed in various industries in society, with a relatively broad job market. The teaching of finance and economics majors in vocational colleges is not only aimed at equipping students with theoretical knowledge and practical abilities in finance and economics, but also emphasizes the cultivation of students' comprehensive qualities such as professional ethics, thinking expression ability, and cooperation ability. This not only meets the requirements of the new education situation, but also meets the practical needs of modern enterprises for financial talents. Firstly, in the process of formulating students' training objectives, vocational colleges should focus on cultivating students' comprehensive qualities as the core, and cannot demand students based solely on their professional abilities. Instead, they should comprehensively and through multiple channels cultivate students' comprehensive qualities. Secondly, teachers should construct a new theoretical knowledge system of finance and economics during classroom teaching. In addition to financial and economic expertise, teachers should supplement students with relevant skills and knowledge based on their professional characteristics. Through the active guidance and cultivation of teachers, it is possible to effectively promote the development of students' comprehensive qualities. Finally, for students, they should have the awareness of improving their overall quality. The competition for talents in various fields of modern society is extremely fierce. If finance and economics students want to obtain broader employment opportunities, they need to recognize the importance of improving their overall quality.

## **4. Conclusion**

In summary, the cultivation of financial and accounting professionals in vocational colleges that integrate Lu business culture under the background of the digital economy is of great significance and role in adapting to the development needs of the digital economy, meeting the employment needs of enterprises, and promoting industrial upgrading and economic development. On the journey of cultivating digital talents in the field of finance and accounting, it is urgent for multiple entities such as the government, enterprises, and schools to collaborate and work together to form a strong force and promote the comprehensive improvement of talent cultivation quality. The implementation of measures such as developing digital talent training programs, rebuilding professional curriculum systems, and deepening school enterprise strategic cooperation can effectively improve the quality of

digital talent training in the finance and accounting profession, and provide strong talent support for the development of the digital economy.

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