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MODELS AND PATHWAYS OF AI-EMPOWERED BUSINESS TALENT CULTIVATION IN CHINA: A GROUNDED THEORY

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ABSTRACT

The rapid advancement of artificial intelligence is profoundly reshaping the concepts, objectives, and approaches of business talent cultivation. Taking the reform practices of 15 Chinese higher education institutions as research subjects, this study employs grounded theory methodology to code and analyze case literature step by step. This study extracts four core categories—goal adaptation, competency restructuring, pathway reengineering, and ecosystem reshaping—and on this basis constructs a four-stage driven theoretical model of AI-empowered business talent cultivation. The research results indicate that AI-empowered business talent cultivation undergoes a progressive process from "technology embedding" to "model transformation" and then to "ecosystem restructuring". Institutions first adapt talent cultivation goals based on external environmental changes, then restructure the curriculum system around the composite competency structure of "business + technology", then realize the transformation of cultivation models through multiple pathways including teaching methods, practical platforms, faculty, and evaluation mechanisms, and finally form a new cultivation ecosystem featuring industry-education integration and collaborative education. The theoretical model proposed in this study reveals the internal logic and evolutionary laws of AI-empowered business talent cultivation, which can provide theoretical references and practical implications for different universities to promote the reform of talent cultivation.

KEYWORDS: Artificial Intelligence, Business Education, Talent Cultivation Model, Grounded Theory.

1.0 INTRODUCTION

Emerging technologies represented by artificial intelligence, big data, and blockchain are profoundly changing the production service methods and organizational management structures of enterprises. In the context of technological transformation, society's demand for composite business talents is growing steadily. At the same time, the Chinese government attaches great importance to the application of artificial intelligence, and in 2020, the Ministry of Education and other departments formulated the Opinions on Accelerating the Cultivation of Postgraduates in the Field of Artificial Intelligence by Promoting Discipline Integration in "Double First-Class" Construction Universities, emphasizing the construction of a cultivation system that equally values basic theoretical talents and "artificial intelligence + X" composite talents. The dual drive of policy guidance and industrial demand has made AI-empowered business talent cultivation an important issue in higher education reform.

Reviewing existing research, numerous scholars have conducted diversified explorations around "artificial intelligence + business" talent cultivation. First, educational objectives are shifting from traditional bookkeeping skills to interdisciplinary "intelligent + professional" competencies. Ge and Li (2025) argue that generative AI demands that accounting talents possess not only solid foundational knowledge but also cross-disciplinary skills in data analysis and AI tool application, proposing a "symmetrical triangular pyramid" capability framework [1]. Shui et al. (2025) decompose audit talent development into AIMS layers and design a "teacher–machine–student" ternary integration model [2]. Ji and Feng (2023) note that accounting activities are pivoting toward value management, risk control, and decision participation, offering three distinct positioning strategies [3]. Chen (2025) emphasizes that business administration majors need to build a composite "AI + business" knowledge system with intelligently upgraded curricula [4]. Second, curriculum and pedagogical reform are key to implementation. All studies recommend embedding intelligent course modules, using generative AI to construct knowledge graphs, breaking disciplinary silos, and promoting interdisciplinary integration. Meanwhile, teaching scenarios should be digitally reconstructed. For example, Zhang and Wang (2022) explore talent management systems in vocational colleges via wireless networks [5], while Cai Can (2022) stresses deep integration of AI with education to innovate intelligent classrooms [6]. Additionally, Ren (2019) notes from an economic perspective that traditional knowledge frameworks cannot keep pace with AI-driven changes, calling for urgent reform of training systems [7]. Yang and Lei (2025) also discusses how to reform the talent training program under the background of artificial intelligence, so as to cultivate accounting talents who can adapt to the social requirements [8]. Recently, Wu et al. (2026) employs a mixed-methods research approach to summarize major advancements related to AI and business talent development in higher education [9].

Overall, the literature agrees that AI is not merely a technical tool but a driver of paradigm shifts in education. A new tripartite framework combining "technical application, professional competence, and ethical responsibility" is urgently needed to meet high-quality development and industrial transformation demands. However, most existing studies are experience summaries of single institutions, lacking systematic theoretical construction of AI-empowered business talent cultivation from a multi-case comparative perspective using rigorous qualitative research methods. Is there a common internal logic among the reform practices of various institutions? What evolutionary

process does AI-empowered business talent cultivation undergo? Can a theoretical model with explanatory power be extracted? These questions urgently need answers. Grounded theory, as a qualitative research method that builds theory from empirical data in a bottom-up manner, is suitable for exploring complex phenomena that have not yet been fully theorized. Thus, this study employs grounded theory method to systematically analyze the process mechanisms and model characteristics of AI-empowered business talent cultivation, with the aim of constructing a theoretically explanatory framework.

2.0 RESEARCH DESIGN

2.1 Research Method

Grounded theory was proposed by Glaser and Strauss in 1967, with its core being to systematically generate theory from empirical data rather than to verify existing hypotheses [10]. This study employs the procedural grounded theory approach, following the three-level coding process of open coding, axial coding, and selective coding, to progressively abstract and theoretically construct the case literature. The reasons for choosing grounded theory are: AI-empowered business talent cultivation is a dynamic process involving multi-agent interaction and multi-factor synergy, covering systematic changes in multiple dimensions such as cultivation objectives, curriculum systems, teaching methods, practical platforms, and faculty. Its internal mechanisms have not yet been fully revealed, making it suitable for exploratory research using grounded theory.

2.2 Case Selection

A fuzzy literature search was conducted in the CNKI database using AI and talent as keywords. From January 2016 to July 2026, a total of 2520 Chinese literature were retrieved. Following the principle of theoretical sampling, this study selects 15 institutions' business talent cultivation reform cases as analytical objects (shown in Table 1). Case selection criteria include: (1) the institution has carried out reform practices integrating AI and business talent cultivation; (2) the case literature provides relatively detailed descriptions of reform background, measures, and outcomes.

Table 1: Margin specifications

No.	*Institution Name*	*Institution Type*	*Discipline Direction*	*Core Reform Measures*
C1	Henan University of Finance and Economics	Public Undergraduate	Finance/Economics	"Finance+Big Data+AI" composite talent cultivation
C2	Hunan University of Science and Technology	Public Undergraduate	Economics	"1+3+N" top-tier economics talent cultivation model
C3	Hunan University of Technology and Business	Public Undergraduate	Smart Management	"AI+Smart Management" outstanding talent cultivation
C4	Yangtze University	Public Undergraduate	Information Management	AI-embedded multi-stage classified cultivation model

C5	Lanzhou Vocational Technical College	Public Vocational	Accounting	Accounting talent cultivation reform under AI background
C6	Tarim Vocational Technical College	Public Vocational	Big Data and Accounting	AI-empowered big data and accounting talent cultivation
C7	Xizang Minzu University	Public Undergraduate	Accounting	Management-oriented accounting talent cultivation reform
C8	Changchun University of Science and Technology	Public Undergraduate	Accounting	"Science & Engineering+Accounting" composite cultivation model
C9	Zhanjiang University of Science and Technology	Public Undergraduate	Accounting	Smart accounting talent cultivation system construction
C10	Shaanxi Polytechnic Institute	Public Vocational	Accounting	Accounting talent cultivation adjustment under AI background
C11	Guangdong Technology College	Public Undergraduate	Accounting	Accounting talent cultivation in the AI era
C12	Nanning Normal University	Public Undergraduate	Logistics Management	AI and OBE integration for innovation capability cultivation
C13	Guangxi City Vocational University	Private Vocational Undergraduate	International Trade	AI-empowered international trade talent training and development
C14	Shandong Vocational University of Foreign Affairs	Private Vocational Undergraduate	Accounting	Vocational undergraduate AI+accounting talent cultivation and curriculum construction
C15	Ningxia Vocational College of Finance and Economics	Public Vocational	Finance Program	Finance program talent cultivation under AI background

2.3 Data Sources and Analytical Procedure

The empirical data for this study come from publicly available literature of the 15 institutions mentioned above, including academic papers and research reports. All materials are in textual form, consistent with the grounded theory principle that "everything is data". The analytical procedure is as follows: first, each of the 15 documents are read closely, mark original statements related to AI-empowered business talent cultivation, and form initial concepts; second, open coding is conducted to progressively code the original materials line by line and abstract them into initial concepts;

third, axial coding is performed to establish relationships between categories; finally, selective coding is carried out to identify the core category and construct the theoretical model. The entire analysis follows the principle of constant comparison, repeatedly comparing between codes and data, and between codes, until theoretical saturation is reached.

3.0 CODING PROCESS AND CATEGORY EXTRACTION

3.1 Open Coding

The process of open coding extracted 268 original statements from 15 documents, which after abstraction formed 56 initial concepts, further summarized into 18 initial categories (see Table 2).The 18 initial categories and their connotations are shown in Table 3.

Table 2: Examples of Open Coding (Partial)

Original Data Example	***Initial Concept***	***Initial Category***
Cultivate composite technical and skilled talents capable of adapting to the AI era	Positioning of composite technical talents	Talent positioning update
Cultivate management-oriented, composite, application-oriented, and internationalized accounting talents	Diversified cultivation objectives	Goal diversification
Deeply integrate the basic concepts of data thinking, basic methods of data analysis, and basic processes of data governance into all teaching stages of finance and economics talent cultivation	Data thinking integrated into entire cultivation process	Conceptual embedding
Offer courses such as Fundamentals and Applications of Big Data Technology, Intelligent Cost Accounting and Management, and Financial Robot Programming and Applications	Addition of AI and big data-related courses	Curriculum addition
Embed AI-related courses such as Python Programming, Artificial Intelligence, and Frontier Topics in Digital Economy into the curriculum system	AI courses embedded in curriculum system	Curriculum embedding
Reduce the proportion of traditional basic accounting and financial accounting courses, and continuously strengthen management accounting, financial management, and financial statement analysis courses	Adjustment of curriculum structure proportions	Curriculum structure adjustment
Implement Python-based data-driven teaching innovation	Python-based data-driven teaching	Teaching method technologization
Adopt task-driven, project-oriented teaching models such as 'learning by doing, teaching by doing'	Project-oriented teaching	Teaching model transformation

Rely on online learning platforms and virtual simulation experiment platforms to precisely collect students' learning behavior data	Data-driven precision teaching	Teaching model datafication
Build a business intelligence financial data analysis comprehensive teaching platform	Intelligent data analysis platform	Platform construction
Establish a government-industry-university-research collaborative education platform	Collaborative education	Collaborative education
Cooperate with enterprises to build off-campus internship bases and provide students with real project experiences	School-enterprise co-built internship bases	Industry-education integration
Build a 'theory + practice' dual-qualified faculty composed of finance teachers, AI technology consultants, and big data technology experts	Interdisciplinary faculty construction	Faculty structure optimization
Continuously improve teachers' AI literacy through intensified recruitment, systematic training, and self-directed learning	Faculty AI literacy enhancement	Faculty capability transformation
Use AI for multi-dimensional student quality evaluation	AI-based multi-dimensional evaluation	Evaluation method intelligence
Establish comprehensive knowledge and competency assessment systems and school-enterprise joint assessment systems	School-enterprise joint assessment	Evaluation subject diversification
Integrate the '1+X' certificate system into the talent cultivation process	Course-certificate integration	Certificate integration
Actively organize students to participate in various accounting skills competitions	Competition-driven learning	Competition driving

Table 3: Initial Categories and Their Connotations

Code	***Initial Category***	***Connotation***
A1	Talent positioning update	Shift from traditional accounting/operational talents to composite, management-oriented, and innovative talents

A2	Goal diversification	Cultivation objectives covering multiple dimensions such as technical competence, managerial ability, innovation capability, and international perspective
A3	Conceptual embedding	Integration of data thinking and intelligent thinking into cultivation philosophy
A4	Curriculum addition	Addition of new technology courses such as AI, big data, and Python
A5	Curriculum structure adjustment	Adjustment of the proportional structure between traditional and emerging courses
A6	Curriculum content restructuring	Embedding data analysis and intelligent technology content into traditional courses
A7	Teaching method technologization	Using technical tools such as Python and data analytics in teaching
A8	Teaching model transformation	Adopting project-driven, task-oriented and other new teaching models
A9	Teaching model datafication	Implementing data-driven precision teaching and personalized learning
A10	Platform construction	Building practical teaching platforms such as intelligent data analysis and virtual simulation
A11	Collaborative education	Establishing multi-party collaborative education mechanisms involving government, industry, academia, and research
A12	Industry-education integration	School-enterprise cooperation in building internship bases and joint cultivation
A13	Faculty structure optimization	Recruiting interdisciplinary and cross-professional composite faculty
A14	Faculty capability transformation	Enhancing existing teachers' AI literacy and technical competence
A15	Evaluation method intelligence	Using AI for learning analytic and multi-dimensional assessment

A16	Evaluation subject diversification	Involving enterprises and industry in talent cultivation evaluation
A17	Certificate integration	Integrating professional qualification certificates and "1+X"certificates into the curriculum
A18	Competition driving	Stimulating students' innovation and practical capabilities through skills competitions

3.2 Axial Coding

The purpose of axial coding is to establish logical relationships among initial categories. Through continuous comparison and induction of the relationships among the 18 initial categories, this study extracted 4 main categories (see Table 4).

Table 4: Axial Coding Results

Main Category	***Corresponding Initial Categories***	***Category Connotation***
B1 Goal Adaptation	A1 Talent positioning update; A2 Goal diversification; A3 Conceptual embedding	Adjusting talent cultivation objectives and philosophical orientation based on external environmental changes
B2 Competency Restructuring	A4 Curriculum addition; A5 Curriculum structure adjustment; A6 Curriculum content restructuring	Reshaping students' competency structure through systematic curriculum system adjustments
B3 Pathway Reengineering	A7 Teaching method technologization; A8 Teaching model transformation; A9 Teaching model datafication; A10 Platform construction; A13 Faculty structure optimization; A14 Faculty capability transformation; A15 Evaluation method intelligence; A16 Evaluation subject diversification	Realizing cultivation model transformation through multiple pathways including teaching methods, practical platforms, faculty, and evaluation mechanisms
B4 Ecosystem Reshaping	A11 Collaborative education; A12 Industry-education integration; A17 Certificate integration; A18 Competition driving	Constructing a new cultivation ecosystem featuring multi-agent participation and multi-resource integration

There is a progressive relationship among the four main categories: goal adaptation is the starting point and directional guidance of reform; competency restructuring is the core carrier for achieving goals; pathway reengineering is the specific implementation means of reform; ecosystem reshaping is the institutional guarantee and ultimate form of deepened reform. This progressive relationship constitutes the basic logical chain of AI-empowered business talent cultivation.

3.3 Selective Coding and Theoretical Model Construction

The core task of selective coding is to identify the core category and establish systematic connections between the core category and other categories. Through continuous comparison and abstraction of the four main categories, this study identifies "Four-Stage Driven AI-Empowered Business Talent Cultivation Model" as the core category. The selection of the core category is based on the following judgments: (1) it can subsume all other categories; (2) it appears repeatedly in the case materials and has high explanatory power; (3) it can reveal the internal logic and evolutionary laws of AI-empowered business talent cultivation.

The storyline around the core category can be summarized as follows: Driven externally by AI technology shocks and industrial demand changes, institutions first carry out goal adaptation, reorienting the direction and specifications of talent cultivation; then take competency restructuring as the core lever, shaping the composite competency structure of "business + technology" through systematic adjustments to the curriculum system; on this basis, through multiple pathways including teaching method innovation, practical platform construction, faculty transformation, and evaluation reform, they implement pathway reengineering to achieve an overall transformation of the cultivation model; finally, through mechanisms such as collaborative education, industry-education integration, certificate integration, and competition driving, they form a new cultivation ecosystem characterized by ecosystem reshaping, realizing a qualitative shift from "technology embedding" to "ecosystem restructuring." Accordingly, this study constructs the "Four-Stage Driven" theoretical model of AI-empowered business talent cultivation (shown in Figure 1).

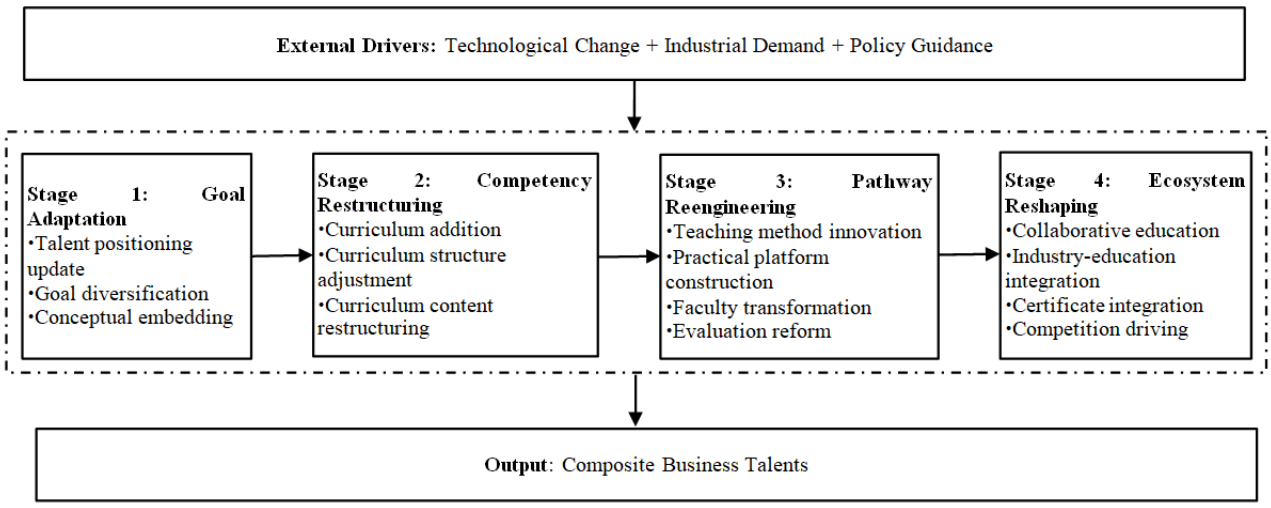

Figure 1: Four-Stage Driven Theoretical Model of AI-Empowered Business Talent Cultivation

4.0 ELABORATION OF THE MODELS OF AI-EMPOWERED BUSINESS TALENT CULTIVATION

4.1 Goal Adaptation

Goal adaptation is the starting point of AI-empowered business talent cultivation. All case institutions generally recognize that AI has fundamentally changed the competency requirements for business talents—the traditional talent positioning centered on single skills such as accounting and basic operations can no longer meet the needs of the intelligent era. First, talent positioning

leaps from “accounting-oriented” to “management-oriented”. The core logic of this transformation is that AI is replacing a large amount of repetitive and routine accounting work, so the focus of financial personnel must shift from accounting to data analysis, decision support, and strategic management. Second, cultivation objectives expand from single dimension to multiple dimensions. The diversification of objectives reflects the composite requirements of the AI era for business talents—not only solid professional knowledge but also technical literacy, innovative capability, and international perspective. Third, conceptual thinking transforms from causal analysis to data thinking. This conceptual embedding goes beyond simple knowledge transmission and skill training, touching the deeper logic of talent cultivation—cultivating students’ ability to speak and decide with data.

4.2 Competency Restructuring

Competency restructuring is the vehicle for realizing goal adaptation. Case institutions generally make systematic adjustments to the curriculum system to build a composite competency structure of “business + technology”. The restructuring of the curriculum system is mainly reflected in three levels. First, institutions add AI and big data-related courses. This is the most direct curriculum adjustment. The addition of these courses aims to lay a foundation of basic knowledge and application capabilities in AI and big data technologies for students. Second, institutions adjust curriculum structure proportions. Many institutions emphasize the need to reduce the proportion of traditional basic accounting and financial accounting courses, and continuously strengthen management accounting, financial management, and financial statement analysis courses that focus on enterprise operation, management, and financial analysis capability cultivation. This structural adjustment reflects the shift of cultivation focus from accounting to management. Third, institutions restructure curriculum content to achieve deep integration of “business + technology”. Curriculum restructuring is not simply superimposing but organically embedding technical elements into traditional business courses. This deep integration aims to break down disciplinary barriers and cultivate students' interdisciplinary knowledge horizons and thinking qualities.

4.3 Pathway Reengineering

Pathway reengineering is the implementation guarantee for goal adaptation and competency restructuring. Case institutions have carried out systematic reengineering across multiple dimensions including teaching methods, practical platforms, faculty, and evaluation mechanisms. Firstly, at the teaching method level, institutions shift from one-way indoctrination to intelligent interaction. The transformation of teaching methods reflects the shift from teacher-centered to student-centered, with AI technology playing the role of enabler—providing personalized learning support, enhancing teaching interactivity, and improving teaching efficiency. Secondly, at the practical platform level, institutions move from simulation" to real scenarios. Institutions generally strengthen the construction of practical teaching platforms. The direction of practical platform construction is to transform from verification experiments to design projects and from simulated environments to real scenarios, so as to cultivate students' ability to solve practical problems. Thirdly, at the faculty level, institutions move from single discipline to cross-disciplinary integration. Institutions generally face the dilemma of insufficient faculty AI capability. The core pathways for faculty transformation include: recruiting interdisciplinary talents, training existing teachers, and hiring enterprise experts as part-time faculty. Fourthly, at the evaluation level,

institutions move from single score to multi-dimensional intelligence. The transformation of evaluation methods reflects the shift from summative assessment to formative assessment and from single-subject assessment to multi-subject assessment.

4.4 Ecosystem Reshaping

Ecosystem reshaping is the highest form of AI-empowered business talent cultivation, representing a qualitative shift from technology embedding to systemic restructuring. Case institutions, through mechanisms such as collaborative education, industry-education integration, certificate integration, and competition driving, construct a new cultivation ecosystem featuring multi-agent participation and multi-resource integration. Collaborative education breaks through the limitation of the institution as the sole subject, bringing multiple forces including government, industry, and research institutions into the talent cultivation system.

The core of industry-education integration lies in achieving precise alignment between talent cultivation and industrial needs. Certificate integration achieves course-certificate integration and enhances students' employment competitiveness. Competition driving stimulates students' innovation and practical capabilities through external incentive mechanisms.

5.0 DISCUSSION AND IMPLICATIONS

5.1 Theoretical Contributions

The "Four-Stage Driven" model constructed in this study reveals the internal logic and evolutionary laws of AI-empowered business talent cultivation, with the following theoretical contributions. First, this study reveals the progressive nature of AI-empowered business talent cultivation. Existing research mostly discusses the impact of AI on business education from a single dimension (e.g., curriculum reform, teaching models), lacking systematic grasp of the overall reform process. This study finds that AI-empowered business talent cultivation undergoes a progressive process from "goal adaptation" to "competency restructuring" to "pathway reengineering" and then to "ecosystem reshaping"—the four stages are not simply juxtaposed but exhibit an evolutionary logic from shallow to deep, from partial to holistic, and from technology embedding to systemic restructuring. Second, this study reveals the interaction mechanism between technological empowerment and educational transformation. This study finds that AI plays a dual role in business talent cultivation: it is both the content of talent cultivation and the tool of talent cultivation. This dual role means that AI empowerment goes beyond simple technology application, touching the systemic transformation of educational philosophy, cultivation objectives, curriculum systems, and teaching methods. Third, this study provides an analytical framework for understanding the differences in reforms across different types of institutions. The case institutions cover various types—public and private, undergraduate and vocational, comprehensive and industry-specific—and their reform pathways show obvious differences: key institutions focus more on innovative talent cultivation and interdisciplinary integration, vocational institutions emphasize technical skills cultivation and industry-education integration, and private institutions show greater flexibility in curriculum design and faculty recruitment. However, regardless of type differences, all institutional reforms follow the basic logical framework.

5.2 Practical Implications

Based on the "Four-Stage Driven" model, this study offers the following practical implications for different types of institutions in advancing AI-empowered business talent cultivation reforms. First, goal adaptation is a prerequisite for reform and requires precise implementation based on institutional positioning. Institutions should determine differentiated cultivation objectives based on their own educational orientation, disciplinary strengths, and regional needs. The key to goal adaptation is to identify the integration point of "business + technology" and avoid blind imitation. Second, competency restructuring is the core of reform and requires the construction of a modular and progressive curriculum system. Institutions may refer to the curriculum design approach of "vertical foundation-building, horizontal integration". The vertical dimension follows the cultivation logic of "basic cognition—capability enhancement—comprehensive application"; the horizontal dimension promotes interdisciplinary integration. At the same time, attention should be paid to the progressive design of courses, achieving a gradient advancement from general capability cultivation to targeted capability enhancement. Third, pathway reengineering is the key to reform and requires multi-dimensional coordinated advancement. In teaching methods, the shift from one-way indoctrination to human-machine collaboration should be promoted; in practical platforms, the construction of industry-education integrated training bases should be strengthened; in faculty, AI literacy should be enhanced through multiple channels; in evaluation, a competency-oriented multi-dimensional assessment system should be established. The various dimensions should support and coordinate with each other. Fourth, ecosystem reshaping is the deepening of reform and requires the construction of a multi-governance cultivation system. Institutions should actively seek policy support from government, resource investment from industry and enterprises, and intellectual support from research institutions, to build a collaborative education platform. At the same time, the channel between school education and career development should be opened, forming an open, dynamic, and sustainable cultivation ecosystem.

5.2 Research Limitations and Future Directions

This study has the following limitations. First, the research data are limited to publicly available literature, lacking first-hand interview data from case institutions, which may affect the grasp of details in the reform process. Second, the case institutions are concentrated in a few disciplines such as accounting and finance, with insufficient coverage of other business disciplines (e.g., marketing, human resource management). Third, the study mainly focuses on domestic institutions, lacking an international comparative perspective. Future research could obtain richer empirical data through in-depth interviews, participant observation, and other methods expand the disciplinary scope and institutional types covered, and conduct cross-national comparative studies to further test and refine the theoretical model.

6.0 CONCLUSION

Taking the business talent cultivation reform practices of 15 domestic institutions as research subjects, this study employs grounded theory methodology to systematically analyze the process mechanisms and model characteristics of AI-empowered business talent cultivation, with the following main conclusions. First, AI-empowered business talent cultivation undergoes a "four-stage driven" progressive process: Goal adaptation is the starting point, competency restructuring is the core, pathway reengineering is the implementation guarantee, and ecosystem reshaping is the

deepening of reform. Second, the “Four-Stage Driven” model reveals the evolutionary logic of AI-empowered business talent cultivation from technology embedding" to model transformation and then to ecosystem restructuring. Third, although the reform practices of different types of institutions show path differences, they all follow the basic logical framework, which provides a theoretical tool for understanding the internal mechanisms of AI-empowered business talent cultivation, and also provides a reference framework for institutions to advance reform practices.

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