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Research on the Implementation Path of School-Enterprise Cooperation in the Course "Financial Management of Construction Enterprises" Empowered by Digital Technology

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Abstract:
This paper aims to optimize the school-enterprise cooperation path of the course "Financial Management of Construction Enterprises" through digital empowerment, solve the current disconnect between teaching and practice, and cultivate compound talents adapting to the digital needs of construction enterprises. By integrating national digital economy policies and the financial transformation demands of construction enterprises, it focuses on core issues such as narrow scenario coverage and lack of digital resources in existing cooperation, conducts in-depth analysis, and explores innovative paths. The results show that the school-enterprise cooperation of the course faces bottlenecks including limited cooperation fields, superficial cooperation models, outdated practical teaching systems, and weak digital skills of students. These problems can be effectively addressed by expanding cooperation fields, building a digital empowerment-oriented collaborative ecosystem, and optimizing the practical teaching system. This conclusion provides actionable plans for engineering colleges to improve course teaching, assists the digital transformation of the financial sector in construction enterprises, and has important reference value for realizing the coordination of "course education-enterprise employment-industrial development".

Keywords:
Digital Empowerment; Financial Management of Construction Enterprises; School-Enterprise Cooperation; Talent Training; Curriculum Reform

1.Introduction

With the in-depth penetration of digital technologies such as big data, artificial intelligence, and cloud computing in the engineering construction and financial fields, the digital economy has become the core engine driving the transformation and upgrading of the engineering industry. Against this backdrop, the demand for financial management talents in construction enterprises has undergone a fundamental transformation: tradi-

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tional accounting-oriented financial positions are gradually being replaced by intelligent systems, and compound new-quality talents with digital financial operation capabilities in construction projects, who can adapt to scenarios such as dynamic control of engineering costs, infrastructure investment and financing analysis, and digital settlement of progress payments, have become the core resources competed for by the industry. As a core course connecting theory and practice in construction enterprises for financial management majors in engineering colleges, the teaching quality of "Financial Management of Construction Enterprises" directly determines students' adaptability to the financial business of construction enterprises. However, the current teaching of this course still has the problems of "valuing theory over practice, general finance over construction scenarios, and traditional skills over digital applications"; school-enterprise cooperation, as a key path to solve this dilemma, mostly remains in a superficial model of "enterprise visits + short-term internships". Therefore, how to optimize the school-enterprise cooperation path of the course "Financial Management of Construction Enterprises" through digital empowerment, break the disconnect between "teaching-practice-employment", and cultivate talents meeting the digital needs of construction enterprises has become an urgent issue to be solved. This paper focuses on the core problems in the current school-enterprise cooperation of the course, such as "narrow scenario coverage, lack of digital resources, and weak practical adaptability", combines the needs of the digital transformation of financial management in construction enterprises, and explores innovative paths from the perspective of digital empowerment. It aims to provide actionable plans for engineering colleges to optimize the teaching of this course, assist the digital transformation of the financial sector in construction enterprises, and realize the coordinated development of "course education-enterprise employment-industrial development".

2.Research Background of School-Enterprise Cooperation Empowered by Digital Technology

2.1. Requirements of National Digital Economy Development Policies

The digital economy has become the core engine for the high-quality development of China's economy. At the national level, a complete system of "top-level design-implementation paths-guarantee mechanisms" has been constructed through the intensive introduction of policies, providing clear policy guidelines for the school-enterprise cooperation of the course "Financial Management of Construction Enterprises". The "2025 Work Plan for Digital Economy Development" jointly issued by the National Development and Reform Commission and the National Data Administration in 2025 clearly puts forward seven key tasks, among which the two tasks of "promoting the in-depth integration of the real economy and the digital economy" and "improving the institutional mechanism for digital economy development" directly point to the school-enterprise coordination needs at the course level: the former requires "building transformation public service platforms and cultivating digital transformation service providers", which provides platform support for the course "Financial Management of Construction Enterprises" to connect with the digital financial resources of construction enterprises, facilitating the introduction of real digital business tools from enterprises into the course; the latter emphasizes "optimizing the discipline settings and talent training models in the digital economy field in institutions of higher education", clearly requiring core courses to integrate industry digital scenarios. This provides a policy basis for the course "Financial Management of Construction Enterprises" to add modules

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such as "digital modeling of construction costs" and "engineering financial data analysis", and promotes colleges and universities to cooperate with enterprises to adjust course content to meet the needs of digital talent training. At the same time, the "2025 Action Plan for Building a Digital China" further sets quantitative goals, proposing that by the end of 2025, the added value of the core digital economy industry will account for more than 10% of the gross domestic product, the computing power scale will exceed 300 EFLOPS, and the "Artificial Intelligence +" action will be taken as one of the eight major initiatives, requiring "in-depth exploration of industry application scenarios and construction of high-quality data sets". For the course "Financial Management of Construction Enterprises", this strategic deployment means that the course needs to develop teaching cases based on real project data sets of construction enterprises (such as cost structure data of residential projects and municipal engineering projects), and introduce application scenarios of AI in construction financial risk early warning and cost deviation analysis—acquisition of these resources and scenarios must be achieved through school-enterprise cooperation. Specific requirements in the policies, such as "strengthening data annotation in key areas" and "cultivating digital industrial clusters", further force engineering colleges and construction enterprises to jointly carry out the construction of digital resources and technological research for the course "Financial Management of Construction Enterprises", ensuring that the course teaching content keeps pace with the digital development trend of the industry and laying a policy foundation for the subsequent implementation of school-enterprise cooperation.

2.2. Policy Drive for the Digital Transformation of Financial Management in Construction Enterprises

The deepening of the digital transformation of financial management in construction enterprises is inseparable from the targeted guidance and implementation support of national policies, and the policy requirements directly focus on the core direction of the school-enterprise cooperation of the course "Financial Management of Construction Enterprises", providing clear guidance for the coordinated talent training between the course and enterprises. The "Guiding Opinions on Accelerating the Digital Transformation in the Engineering Construction Field", as a top-level design document for the digital transformation in this field, clearly points out that the shortage of compound talents with "finance + digital + construction scenarios" is the core bottleneck in the financial transformation of construction enterprises, emphasizes that "school-enterprise cooperation must become a key path for talent supply", and puts forward targeted reform requirements for the course "Financial Management of Construction Enterprises": on the one hand, it requires engineering colleges to adjust the curriculum system, deeply integrating digital content such as "ERP practical operation of construction projects", "digital modeling of engineering costs", and "application of blockchain in engineering payments" with construction scenarios; on the other hand, it encourages construction enterprises to directly participate in curriculum design and training construction, such as providing current digital financial operation manuals of enterprises and real project cost accounting cases (such as the digital settlement process of municipal engineering progress payments), to help the course directionally cultivate digital financial talents adapting to the transformation needs of construction enterprises. The "Measures for the Construction and Cultivation of Production-Education Integration Enterprises" focuses on guaranteeing the implementation of cooperation, removing obstacles for the school-enterprise cooperation of the course "Financial Management of Construction Enterprises": reducing the cost of enterprises' investment in course cooperation through supportive policies such as tax reductions and preferential land use; at the same time, clearly regulating the rights and

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responsibilities of both schools and enterprises in curriculum co-construction—construction enterprises need to provide real internship positions for the course (such as digital financial assistant positions responsible for assisting in processing project cost data) and desensitized financial data sets of construction projects (such as cost deviation analysis data of residential projects), while colleges and universities need to customize curriculum training programs according to enterprise needs (such as adjusting the class hour ratio of digital skills teaching in the chapter of "construction cost management"). In addition, the policy promotes the application of the "demand-training-feedback" closed-loop model in course cooperation through pilot demonstrations. For example, construction enterprises in pilot areas are required to feedback the post adaptability problems of graduates from the course "Financial Management of Construction Enterprises" to cooperative colleges and universities every semester (such as proficiency in digital tool operation and application capabilities in construction financial scenarios), and colleges and universities dynamically optimize the course content accordingly, forming a virtuous cycle of "enterprise transformation demand → curriculum adjustment → talent output → feedback on enterprise transformation". The two policies respectively clarify the curriculum talent training standards from the "demand side" and guarantee the implementation of cooperation from the "supply side", collaboratively opening up the link of "curriculum teaching-digital talents-construction enterprise transformation", and providing key policy support and practical guidance for the school-enterprise cooperation of the course "Financial Management of Construction Enterprises".

3.Overview of School-Enterprise Cooperation from the Perspective of Digital Empowerment

3.1. Connotation and Characteristics of Digital Empowerment

Digital empowerment refers to the process of optimizing and innovating the business processes, operation models, and management systems of traditional industries or fields with the help of modern digital technologies such as big data, artificial intelligence, cloud computing, and blockchain, thereby improving efficiency and creating value. In the school-enterprise cooperation of the course "Financial Management of Construction Enterprises", digital empowerment is specifically manifested in using digital technologies to break the information barrier between colleges and construction enterprises, realizing the efficient sharing of curriculum teaching resources, enterprise practical resources, and technical resources; at the same time, promoting the in-depth integration of the curriculum teaching process with the actual financial scenarios of construction enterprises, helping the course "Financial Management of Construction Enterprises" complete the digital transformation, and ultimately cultivating professional talents who not only master construction financial theories but also have digital tool application capabilities and digital thinking in construction scenarios.

3.2. Definition and Objectives of School-Enterprise Cooperation in the Course "Financial Management of Construction Enterprises"

The school-enterprise cooperation in the course "Financial Management of Construction Enterprises" refers to a collaborative activity carried out by taking the teaching objectives of the course "Financial Management of Construction Enterprises" in engineering colleges as the core, uniting subjects such as construction enterprises, engineering financial software service providers, and engineering financial consulting institutions, and

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based on the common interests and development needs of both parties in curriculum design, digital teaching resource construction, practical teaching, and skill assessment. Its core goal is to make up for the gap between the traditional teaching of the course "Financial Management of Construction Enterprises" and the actual needs of construction enterprises by integrating the curriculum teaching resources of colleges and universities with the construction financial practical resources of enterprises, and to cultivate compound talents who not only master solid theoretical knowledge of construction financial management but also are familiar with the characteristics of financial operation in construction enterprises and have digital technology application capabilities in construction scenarios, so as to provide talent guarantee for the digital transformation of financial management in construction enterprises and the high-quality development of the engineering industry.

4.Existing Bottlenecks in School-Enterprise Cooperation of the Course "Financial Management of Construction Enterprises"

4.1. Limited Coverage of School-Enterprise Cooperation and Uneven Distribution of Digital Resources

The insufficient coverage of school-enterprise cooperation in the course "Financial Management of Construction Enterprises" directly restricts the accurate connection between curriculum teaching and the needs of construction enterprises, mainly reflected in two aspects: first, the number of cooperative enterprises in the course is insufficient and the scenario matching degree is low. Some colleges and universities have a shortage of internship positions for this course, and nearly half of the students have to participate in general financial internships with low correlation with construction finance, making it difficult to access core scenarios such as digital accounting of engineering costs and digital approval of progress payments; moreover, most cooperative enterprises focus on the general financial service field, and the proportion of enterprises with construction industry attributes is low, leading to the disconnection between curriculum practice and the reality of construction finance. Second, the main participants in course cooperation are concentrated in large state-owned construction enterprises, while small, medium, and micro construction enterprises have insufficient participation and mostly carry out short-term cooperation, making it difficult to provide sustained construction financial practice support; at the same time, the distribution of construction digital resources is uneven. Top colleges and universities can obtain high-quality resources such as ERP engineering modules of large construction enterprises and real project cost digital data sets by virtue of their resource advantages, while ordinary colleges and universities can only obtain general financial software and outdated construction cases, lacking digital resources suitable for the course, which further widens the gap in teaching quality and talent training of this course among different colleges and universities. [1]

4.2. Superficial Cooperation Model and Lack of In-depth Collaboration Empowered by Digital Technology

At present, the school-enterprise cooperation of the course "Financial Management of Construction Enterprises" in some engineering colleges mostly stays at the superficial level of cooperation, such as simply arranging students to visit the financial departments of construction enterprises and carrying out short-term on-the-job internships of 2-4 weeks, without fully carrying out in-depth cooperation in combination with the

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characteristics of the course "construction + finance + digital" and the actual business needs of construction enterprises. Especially in the integration of digital technology, most cooperations have not effectively integrated construction financial digital technology into the whole process of curriculum teaching: the curriculum setting of this course in colleges and universities still focuses on traditional construction financial management theories, lacking curriculum content related to digital technology such as "practical operation of construction financial software" and "digital modeling of project costs"; the core resources owned by construction enterprises, such as ERP engineering modules, engineering financial big data platforms, and construction financial digital case libraries, are not shared with colleges and universities due to "data confidentiality" and "technical barriers", resulting in students being difficult to access cutting-edge digital technologies and tools in the construction industry during their school years, and unable to form digital skills adapting to the needs of construction enterprises.

4.3. Outdated Curriculum Practical Teaching System and Disconnection from the Actual Needs of Construction Enterprises

The practical teaching system of the course "Financial Management of Construction Enterprises" has failed to keep up with the pace of the digital development of construction industry finance. The practical teaching content still focuses on traditional skill training such as accounting and basic financial analysis of construction enterprises, and has not fully integrated content closely related to the actual business of construction enterprises, such as the whole-cycle financial digital control of construction projects, digital risk assessment of engineering finance, and operation of construction intelligent financial systems. At the same time, the construction of the curriculum practical teaching platform is relatively backward. Although the off-campus internship bases are set up in construction enterprises, a systematic internship guidance system has not been formed. Students mostly engage in auxiliary work such as document sorting and data entry during internships, and it is difficult to truly participate in the core digital financial work of enterprises, resulting in limited improvement of practical capabilities. After graduation, construction enterprises often need to conduct 2-3 months of special training on digital skills for them to be competent for the positions. [2]

4.4. Weak Digital Skills of Students and Difficulty in Adapting to the Practical Needs of School-Enterprise Cooperation

The core bottleneck in the existing school-enterprise cooperation of the course "Financial Management of Construction Enterprises" lies in the structural mismatch between the curriculum training system and the practical needs of construction enterprises, and the weak digital skills of students in construction finance further aggravate this adaptation contradiction. Students mostly only master basic operations of ERP engineering modules, digital models of engineering cost accounting, and financial data analysis tools for infrastructure projects that are commonly used in the financial practice of construction enterprises, lacking application capabilities in construction scenarios. As a result, when participating in school-enterprise cooperation projects of the course, construction enterprises need to invest 2-3 weeks in special training, which not only increases the labor cost of enterprises but also reduces the practical depth of students in cooperation projects; at the same time, due to insufficient digital skills, students are difficult to transform the engineering financial theories in the course "Financial Management of Construction Enterprises" into digital practical plans, forming a

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three-way adaptation obstacle of "curriculum training-enterprise needs-student capabilities", which directly restricts the sustainable development of school-enterprise cooperation in the course "Financial Management of Construction Enterprises". [3]

5.Optimization Paths of School-Enterprise Cooperation in the Course "Financial Management of Construction Enterprises" Empowered by Digital Technology

5.1. Expand the Field of School-Enterprise Cooperation and Balance the Distribution of Digital Resources

To address the problems of limited coverage of school-enterprise cooperation and uneven distribution of construction digital resources in the course "Financial Management of Construction Enterprises", optimization can be carried out from three aspects: first, expand the field of course cooperation, focus on the characteristic needs of construction finance, promote colleges and universities to co-construct curriculum practical projects with construction enterprises in fields such as construction cost control, infrastructure investment and financing analysis, and engineering financial big data auditing, and simultaneously incorporate content such as the operation of construction intelligent financial systems and digital modeling of engineering costs into the cooperative teaching of the course, filling the gap between traditional financial cooperation and construction scenarios; second, expand the scope of main course cooperation participants, encourage small, medium, and micro construction enterprises to participate in course cooperation through policy subsidies and tax incentives, and establish a collaborative cooperation model of "large state-owned construction enterprises + small, medium, and micro construction enterprises" to provide students with diverse construction financial practice scenarios; third, build an exclusive digital resource sharing platform for the course, led by the education department, jointly build a digital resource library for the course "Financial Management of Construction Enterprises" with high-quality construction enterprises and colleges and universities, integrate resources such as construction intelligent financial software, construction financial digital cases, and special training courses, reasonably allocate resource permissions according to the curriculum teaching needs of colleges and universities, and promote top universities and ordinary colleges and universities to establish a curriculum digital resource assistance mechanism to narrow the gap in the acquisition of construction digital resources among different colleges and universities.

5.2. Deepen the Cooperation Model and Build a "Digital Empowerment-Oriented" School-Enterprise Collaborative Ecosystem

Engineering colleges should take the initiative to connect with the digital development needs of financial management in construction enterprises, and jointly formulate a training plan for the course "Financial Management of Construction Enterprises" integrating construction financial digital technology with construction enterprises. In terms of curriculum setting, add digital-related content such as "construction financial big data analysis", "application of construction intelligent financial systems", and "blockchain financial application in the engineering field", invite digital financial experts from construction enterprises to participate in cur-

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riculum design and teaching, and ensure that the curriculum content is in line with the actual digital business needs of construction enterprises; at the same time, schools and enterprises jointly build a digital training platform for the course "Financial Management of Construction Enterprises", introduce engineering financial data and construction digital financial systems of construction enterprises into colleges and universities, and through simulating the actual construction financial business scenarios, enable students to master the application methods of digital technology in construction scenarios during the course training, improve their digital skills and practical capabilities, and realize the transformation of school-enterprise cooperation in the course "Financial Management of Construction Enterprises" from "superficial cooperation" to "in-depth integration". [4]

5.3. Optimize the Curriculum Practical Teaching System to Achieve Seamless Connection with the Needs of Construction Enterprises

Engineering colleges should work with construction enterprises to reconstruct the practical teaching system of the course "Financial Management of Construction Enterprises", and design the curriculum practical teaching content in stages according to the digital capability requirements of construction enterprises for financial talents: in the basic practice stage, carry out training such as the operation of construction intelligent financial software and the processing of basic financial data of construction projects through the on-campus digital training platform of the course "Financial Management of Construction Enterprises"; in the professional practice stage, arrange students to enter the financial departments of construction enterprises to participate in practical work such as engineering budget preparation, construction cost control, and engineering financial risk assessment; in the comprehensive practice stage, organize students to participate in activities such as the research and development of engineering financial projects and the design of construction financial digital schemes in construction enterprises to improve their comprehensive application capabilities. At the same time, schools and enterprises jointly form a practical teaching guidance team for the course "Financial Management of Construction Enterprises", with curriculum teachers from colleges and universities and financial experts from construction enterprises jointly guiding students' practice, ensuring that the curriculum practical teaching content is highly consistent with the actual needs of construction enterprises, and helping students quickly adapt to the financial positions of construction enterprises after graduation.

5.4. Offer Courses, Organize Competitions, and Conduct Training to Consolidate the Foundation of Cooperative Practice

To address the weak digital skills of students in construction finance, efforts can be made from three dimensions around the course "Financial Management of Construction Enterprises": "offering courses + organizing competitions + conducting training": first, optimize the curriculum system, add special content such as "Digital Application of Construction Finance" and "Practical Operation of ERP System Engineering Modules" within the framework of the course "Financial Management of Construction Enterprises", embed scenario-based teaching content such as digital modeling of construction cost accounting and financial data analysis of infrastructure projects, and strengthen students' application capabilities of construction financial digital tools; second, jointly organize regular digital skill competitions for the course "Financial Management of Construction Enterprises" with cooperative construction enterprises, set competition questions around practi-

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cal themes such as digital settlement of engineering prices and visualization of construction project financial data, and improve the proficiency of students' construction financial digital skills through competition-driven learning; third, deepen the integration of school-enterprise training, set up "construction financial digital training positions" in cooperative construction enterprises, allow students to participate in real construction financial digital projects, such as assisting in building construction cost accounting models and processing financial data of infrastructure projects, consolidate students' digital skills through actual combat, reduce the subsequent special training costs of construction enterprises, and improve the adaptability of school-enterprise cooperation in the course "Financial Management of Construction Enterprises". [5]

6.Conclusion

Against the background of the rapid development of the digital economy, promoting the digital transformation of school-enterprise cooperation in the course "Financial Management of Construction Enterprises" is a key path to cultivate digital construction financial talents adapting to the needs of construction enterprises, and also an inevitable choice for engineering colleges and construction enterprises to achieve coordinated development. Although the current school-enterprise cooperation in the course "Financial Management of Construction Enterprises" has problems such as insufficient alignment between the course and enterprise needs, imperfect cooperation mechanisms, and outdated practical systems, the quality and effectiveness of school-enterprise cooperation can be effectively improved through measures such as strengthening the integration of construction financial digital technology, improving the curriculum cooperation mechanism, and optimizing the curriculum practical teaching system. In the future, engineering colleges and construction enterprises should further strengthen collaborative innovation around the course "Financial Management of Construction Enterprises", give full play to the enabling role of digital technology, and continuously explore more flexible and efficient school-enterprise cooperation models at the curriculum level, such as building a production-education integration community at the curriculum level and carrying out joint scientific research projects on construction financial digital technology, so as to promote the in-depth integration of talent training in the course "Financial Management of Construction Enterprises" and the development of construction enterprises. It is believed that through the joint efforts of both parties, the school-enterprise cooperation in the course "Financial Management of Construction Enterprises" will achieve higher-quality development, cultivate more high-quality digital and construction scenario-adapted compound financial talents for the digital transformation of financial management in construction enterprises and the high-quality development of the engineering industry, and make greater contributions to the coordinated development of China's digital economy and real economy.

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