

RESEARCH ON THE ACCOUNTING CURRICULUM MANAGEMENT METHOD OF JI'AN COLLEGE GUIDED BY MARKET DEMAND OF THE PEOPLE'S REPUBLIC OF CHINA

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การศึกษาความต้องการของตลาดต่อหลักสูตรการบัญชีในวิทยาลัยจีอัน ประเทศจีน



ปริญญานิพนธ์นี้เป็นส่วนหนึ่งของการศึกษาตามหลักสูตร การศึกษามหาบัณฑิต สาขาวิชาการพัฒนาและการจัดการการศึกษา คณะศึกษาศาสตร์ มหาวิทยาลัยศรีนครินทรวิโรฒ ปีการศึกษา 2567 ลิขสิทธิ์ของมหาวิทยาลัยศรีนครินทรวิโรฒ RESEARCH ON THE ACCOUNTING CURRICULUM MANAGEMENT METHOD OF JI'AN COLLEGE GUIDED BY MARKET DEMAND OF THE PEOPLE'S REPUBLIC OF CHINA



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## THE THESIS TITLED

# RESEARCH ON THE ACCOUNTING CURRICULUM MANAGEMENT METHOD OF JI'AN COLLEGE GUIDED BY MARKET DEMAND OF THE PEOPLE'S REPUBLIC OF CHINA

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HAS BEEN APPROVED BY THE GRADUATE SCHOOL IN PARTIAL FULFILLMENT OF THE REQUIREMENTS FOR THE MASTER OF EDUCATION IN DEVELOPMENT AND MANAGEMENT OF EDUCATION AT SRINAKHARINWIROT UNIVERSITY

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This study aimed to research Ji'an College's accounting curriculum management method guided by market demand. The Research objectives were to study the problems existing in accounting courses to design an accounting model to cultivate accounting graduates who meet market needs. This study focused on the employment units of the 2018, 2019, and 2020 graduates from accounting majors and five accounting experts as the research subjects. The research tools included questionnaire surveys and interviews. The questionnaire was administered to 180 accounting personnel from enterprises, covering five dimensions of professional ability, basic knowledge, professional ethics, accounting big data analysis ability, ability to learn, and interpersonal skills. Through the investigation and analysis of market demand and student's ability, we find the problems existing in accounting courses. Interviews were conducted with five accounting experts to consult on designing the accounting curriculum model. Data were analyzed using the mean, frequency, percentage, and standard deviation. The survey results indicated that student's abilities in these five aspects were at a moderate level and failed to meet the needs of enterprises. The findings revealed the following problems with the course 1) Inadequate alignment of course content with market demand; 2) Insufficient professional competence of students to meet market requirements; 3) Suboptimal effectiveness of vocational values courses in training; 4) Limited number of training bases resulting in inconspicuous training outcomes; 5) Students' professional quality failing to support sustainable career development. The results also suggested that the existing curriculum problems could be addressed to meet the market demand by optimizing curriculum training objectives, content, teaching methods, implementation quality, and the evaluation system. These improvements could enhance students' abilities and better prepare accounting graduates to meet market requirements.

Keyword : market demand, higher vocational education, vocational ability, accounting major, curriculum management

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# CHAPTER 1 INTRODUCTION

#### Background

1. In 2022, the report of the 20th CPC National Congress made a comprehensive and systematic deployment according to "accelerating the construction of a strong educational, scientific and technological, and human resources country", pointing out a new ahead direction for the construction of a strong educational country by 2035. Promoting the high-quality development of vocational education is one of the rich essentials of building a strong education country (Guo, 2023). In December 2022, the General Office of the CPC Central Committee and the General Office of the State Council issued the Opinions on Deepening the Reform of the Construction of a Modern Vocational Education System, which proposed a series of major initiatives to deepen the reform of vocational education in the new stage. In July 2023, the Ministry of Education issued 11 key tasks for the reform of the construction of a modern vocational education system. Accompanied by the introduction of relevant policies, local education system across China has accelerated the construction of a modern vocational education system and made every effort to draw a new blueprint for future development.

Over the past 20 years, the continuous development of higher vocational education has reserved a number of high-quality applied talents for the critical period of economic development and contributed to improving the comprehensive quality of China's labor force and promoting the rapid and healthy development of the society and economy. And on May 1, 2022, the newly revised Vocational Education Law of the People's Republic of China was formally implemented. It clarified Vocational education is an education type with the same important status as general education. It is most closely linked to economic and social development and most directly related to employment and people's livelihood. We must attach great importance and vigorously develop it.

2. Nowadays, vocational education in China has formed a huge system. According to the data released by the Ministry of Education in China, As of June 2023, there are 1,578 vocational colleges and universities in the country, (57 universities more than in 2022), including 1,545 vocational colleges at the junior college level and 33 vocational schools at the undergraduate level. According to the statistical bulletin, 76,300 vocational undergraduates enroll in 2022, an increase of 34,900 over the previous year, which increased 84.39 percent. There are also 33,100 undergraduate students with junior college starting points enrolled and 228700 students registered Which brings an increase of 99,400, or 76.91%, over the previous year.

According to the communique, the enrollment of higher vocational (junior college) in 2022 will be 5,389,800, an increase of 315,900 over the previous year, an increase of 6.23%; 16,790,000 students registered, an increase of 808,000 over the previous year, an increase of 5.08%; and 4,947,700 will be graduated, an increase of 963,600 over the previous year, an increase of 24.19%.

3. Jiangxi government will deeply implement the spirit of the 20th CPC National Congress and General Secretary Xi Jinping's important exposition on the work of vocational education. On the basis of co-construction of the ministry and province to build a highland for the innovative development of vocational education, Jiangxi government will take the opportunity of a new round of ministerial and provincial collaboration to promote the implementation of the Opinions, accelerate the pace of the construction of a strong education province, and provide strong support for the comprehensive construction of socialist modernization in Jiangxi. Jiangxi will take the initiative to meet the requirements of high-quality development, rely on improving the key capabilities of vocational schools, focus on deepening the integration of industry and education, promote the integration of vocational and general education as the key, and take the integration of science and education as a new direction, continue to deepen the reform of the construction of a modern vocational education system, and strive to form a number of new experiences and new paradigms that can be replicated and promoted. Specific measures include the following aspects (Ye, 2022):

First, create a modern education system of Jiangxi characteristics. Integrate high-quality vocational education resources in the province, focus on supporting part of the vocational schools into the national "double high plan" (Opinions on Implementing the Plan for the Construction of High-level Vocational Schools and Majors with Chinese Characteristics) construction units, set up Jiangxi Future Vocational and Technical College, and explore vocational education long-term school system. We will break the registration on the enrollment of regular high school and secondary vocational school, encourage the districts and cities to pilot the construction of comprehensive middle schools, and accelerate the introduction of Jiangxi Province's "vocational education college entrance examination" comprehensive reform plan, the implementation of "cultural quality + vocational skills" examination enrollment method. We will expand the enrollment of application-oriented undergraduate schools in the "vocational education college entrance examination" and support high-quality secondary vocational schools and higher vocational schools in jointly conducting integrated education. We will continue to promote the "Future Artisans Training Program" and expand the number of graduates from specialized vocational education with top technical skills to be admitted to undergraduate colleges and universities.

Second, create a city-wide industry-education consortium with Jiangxi characteristics. Adhere to the industrial park as a carrier, gathering capital, technology, talents, policies and other elements. We will Actively promote all parties to deeply participate in the professional planning of vocational schools, personnel training program formulation, curriculum development, teacher team construction, etc. and jointly discuss training programs, teaching teams, and co-construction of teaching resources. Based on the regional characteristics of industrial layout, we focus on both talent training, innovation and entrepreneurship, to promote high-quality industrial development, and focus on the participation of the government, enterprises, schools, scientific research institutions and other parties, the joint construction of a number of industrial colleges and skills training bases close to the market and employment situation.

Third, build a community of industry-industry-education integration with Jiangxi characteristics. We will closely follow the "2+6+N" key industries, adhere to the principle of promoting production through education, teaching assistant through production, integration of production and education, and cooperation between production and learning, support leading enterprises, high-level institutions of higher learning and vocational schools to take the lead, and establish a cross-regional community of integration of industry and education with the participation of schools, scientific research institutions, and upstream and downstream enterprises. To benchmark the forefront of industrial development, we will accelerate the construction of a number of open regional practice centers integrating industry and education that integrate practical teaching, social training, real production and technical services. Nowadays, we are in the society of great development of knowledge economy. Under such a social background, the categories of accounting professional knowledge, accounting professional skills and accounting professional values are constantly changing. This requires the accounting profession practitioners to follow the trend of the change of the times, and constantly learn and master the most advanced accounting knowledge, professional skills and values. By the end of 2022, the schools in Jiangxi Province that have set up accounting majors include Jiangxi University of Finance and Economics, Jiangxi Normal University, East China Jiaotong University, Nanchang Institute College, Nanchang Business college of JXAU, Gandong University, Modern Economics & Management College of JXUFE, Jingdezhen Vocational University of Art, Nanchang University, College of Science and Technology, Jiangxi Vocational College of Finance & Economics and Ji'an College etc.

4. Because of the policy of continuous enrollment expansion in higher vocational colleges (junior colleges) and the support and encouragement for the development of vocational education, the number of students in higher vocational colleges has soared. The Ministry of Education announced that China has built the world's largest vocational education system, with the number of students enrolled in higher vocational schools in 2021 equivalent to 1.8 times that of a decade ago. Secondary and higher vocational schools train about 10 million high-quality technical

and skilled person every year to provide technical and skilled personnel support for economic and social development. Although China's vocational education has made great progress, there are still some problems, the most prominent of which is the difficulty of employment. As the society does not have a high awareness of vocational education, many people think that only through the college entrance examination can they get a good job, thus many students and parents are reluctant to choose vocational education. In addition, due to the differences between vocational education and general education, many employers have a wait-and-see attitude towards vocational education graduates. In order to increase the employment rate of vocational education students, it is necessary to improve the competitiveness of vocational education students.

According to the China Reporting Hall, the number of accountants in China has reached 12.6 million as of 2016. According to incomplete statistics, the number of accounting practitioners in China in 2019 is as high as 20 million. Faced with such a large base of practitioners, the number of domestic finance and accounting positions is obviously in short supply. Finance and accounting will top the list of spring recruitment jobs in 2019. More vocational students prefer to continuing their studies to delaying employment, but their continued undergraduate accounting graduates are also facing greater employment pressure. Universities have been recruiting more accounting students for years. At present, there are still a large number of students who are very active in studying of accounting major, but the actual demand for recruitment units in society is far lower than the supply and demand market, so that there is a short-term imbalance between supply and demand in the talent market, which further intensifies the competition among job seekers.

As far as the reality is concerned, China's job market at the end of 2019 has faced a more severe employment situation than in previous years under the superposition of external pressures such as the economic downturn and Sino-US trade friction. In 2019, 13.52 million new urban jobs were created, 90,000 fewer than in the previous year, and the target completion rate decreased by 0.8 percentage points year-on-year. As of the end of the third quarter of 2019, the number of people receiving

unemployment insurance benefits in China has increased by 6.42 million compared with the end of 2018, and the number of people with employment difficulties has decreased by 2.2% compared with the same period last year (Huang, 2022). The number of new urban employment, the number of people receiving unemployment insurance and the growth rate of reemployment personnel all show that the overall employment pressure in our country is already in a more serious condition. At the same time, the results of the fourth National Economic census show that by the end of 2018, the total number of small, medium and micro enterprises in China had reached 18.07 million, absorbing nearly 80% of the total employment of enterprises (79.4%), and the scale was as high as 233,004,000. This shows the status and important role of small, medium and micro enterprises in absorbing social labor force. According to the report "The Impact of COVID-19 on the Labor Market, China and the global industrial Chain - Analysis and Forecast Based on big Data of Recruitment" released by Professor Lu Hai of Guanghua School of Management, Peking University on April 15, 2020, the COVID-19 epidemic has a great impact on small and micro enterprises and foreign-owned joint ventures or wholly-owned enterprises in China, and the smaller the scale of enterprises, The greater the impact of the epidemic, the greater the decline in the number of jobs (The Guanghua School of Management, Peking University, 2020). Under these factors, the employment situation is increasingly grim.

To sum up, if some higher vocational colleges and universities in China want to develop reasonably, healthily and rapidly, and build disciplines with professional characteristics, they need to investigate the current market environment as well as the quantity of talents in detail and fully, consolidate the theoretical basic knowledge of the students, improve the quality of talent training, enhance the disciplinary advantages and innovation ability, broaden the service area, strengthen team building and management, and improve the quality of training, and strengthen the competition for talents. At present, the economic development has emerged global integration, and the competition is quite fierce. This requires decision makers to make reasonable response measures in a timely manner, and also requires enterprise financial personnel to make accurate statistical statements of financial and economic activities to provide reference for decision makers. However, it is difficult for junior accountants to be qualified for this important job. This creates a strong demand for senior accountants who understand the workings and principles of the economy. Therefore, if higher vocational colleges want to transport grassroots workers with financial management ability and proficient in accounting business to the local economy and make due contributions to the local economic construction, it is urgent to further upgrade the course and plan of accounting professional talent training.

5. In terms of the current status of higher vocational accounting professional courses, the quality of accounting graduates in higher vocational education is not in harmony with the market demand (Liu, 2020). This is mainly due to the fact that the quality of accounting graduates cannot meet the market demand, which is manifested in the following aspects (Cheng, 2022): (1) The content of the course cannot meet the market and student demand (Wu, 2019): higher vocational colleges and universities of accounting courses focus on the teaching of theoretical knowledge; students have fewer opportunities for practical operation and are disconnected from the actual work; the curriculum job target is relatively weak (Jiang, 2022). (2) There is a lack of cooperative positions provided by school-enterprise cooperation (Wu, 2016). (3) Due to the lack of funds, the construction of accounting training room has not reached the national standard (Wu, 2016). The effect of practical training is not obvious, and the vocational skills of students need to be improved (4) There is duplication in the content of accounting courses (Liu, 2024), such as: management accounting and cost accounting, financial management and management accounting, etc. (5) Accounting courses are not modularized (Jiang, 2022). (6) There are problems in course evaluation methods (Wu, 2019). (7) The training effect of accounting professionalism program is not good enough, and the quality ability of students is weak (Liu, 2020). (8) Students do not have a comprehensive understanding of the market demand (Wu, 2016), for example, when colleges and universities have career guidance classes, they do not provide guidance for accounting majors, but only talk about it in a general way and lack future career planning. (9) As there is already an oversupply of junior accountants, those holding lowlevel accounting certificates have become vulnerable groups in employment (Wu, 2019). (10) Part of the course does not consider the students' further studies in the later stage of their lives (Liu, 2020).

6. The accounting courses of Ji'an College have also been optimized, such as (Ji'an College, 2019): following the era of big data, it has opened intelligent financial accounting, intelligent tax declaration and management, intelligent cost accounting and management accounting courses. Applying the result recognition replacement method, students can be exempted from basic accounting practice courses if they hold the primary qualification certificate of accounting professional technology. However, after talking with the relevant employer and the teacher of Ji'an College, we found that in addition to these good aspects, due to the special nature of the accounting major, the school also has problems that are common with the current accounting major, such as: The curriculum system is obviously unreasonable. The teaching practice is insufficient. Some course contents are repeated. Theory is more important than practice. Curriculum modularization is not carried out. The internship is not carried out in the relevant positions of the financial department of the unit. And there are few accounting training rooms. Therefore, it is very necessary to explore the accounting courses of Ji'an College with market demand as the guidance. If Ji'an College wants to improve the employment rate and base itself on the ever-changing economic environment, it must cultivate comprehensive accounting talents who adapt to the social and economic development, meet the needs of employers, and have strong vocational knowledge, vocational skills and professional literacy.

#### Statement of problem

Society is constantly developing and progressing, and the economy is increasing. The development of the accounting profession has also encountered a series of challenges and opportunities. Employers put forward higher requirements for accounting professionals, which makes the development of the higher vocational accounting profession encounter new challenges. This research investigates the market

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demand for accounting talents and finds out the problems existing in accounting courses by talking with accounting teachers and students. Based on this, the author puts forward some suggestions to optimize the accounting courses of Ji'an College. The research results make accounting courses more scientific and practical, so that accounting students can have the appropriate skills and knowledge, in order to better become the market demand for accounting talents.

#### Research objective

1. In order to study the problems existing in accounting courses.

2. In order to cultivate accounting graduates who meet the needs of the market, the accounting curriculum model is designed.

### Research questions

1. What are the problems in accounting courses?

2. How to design the accounting curriculum model in order to cultivate accounting graduates who meet the market demand?

#### Variable

Independent variable: Market Demand Dependent variable: Professional knowledge Professional Skills Professional quality

#### Scope of the study

The research scope of this paper is the employment units of accounting graduates of Grade 2018, 2019 and 2020 in Ji'an College. Entrust the accounting supervisor or above of the graduate's unit to fill in. Employers employ students majoring in accounting. So, they have requirements for ability to work. The number of graduates from the class of 2018 to 2020 is about 370. The 370 graduates are employed in about 333 companies. Through the survey of employers, to understand the employer's demand for accounting students.

## Significance of the study

1. It helps to improve the professional comprehensive ability and employment competitiveness of accounting students in Ji'an College.

This study can help students better understand and adapt to the current employment environment. It improves students' professional knowledge and skills in accounting and enhances their professionalism in accounting. To help students better meet the requirements of the job market for accounting talents.

2. It helps to optimize the accounting curriculum of Ji'an College.

This study makes accounting courses more scientific and practical. Correcting problems in curriculum objectives, in the organization and selection of curriculum content, in curriculum implementation, and in curriculum evaluation. Promote teaching innovation, encourage teachers to explore innovative teaching methods, improve teaching effects, and further promote teaching reform and innovation. Optimize the accounting course structure, make the teaching content closer to the actual needs, improve the teaching quality of accounting, and better promote the learning and growth of students.

3. It helps the accounting professional courses to better adapt to the changing job market.

This study is oriented to market demand, meets the needs of employers for accounting talents as a prerequisite, based on the results of the market survey, adapted to the development needs of the economy and society, and cultivates more accounting professionals with comprehensive strength for social and economic development. It enables accounting students to respond to the changes in the employment market in time and meet the market demand for accounting talents.

4. It helps to improve the industry competitiveness of accounting majors in Ji'an College.

Among the colleges offering accounting majors in Jiangxi Province, Ji'an College is not the top accounting major, but it has benefited from the growth of economic investment in recent years, and the school has developed rapidly. Improving the competitiveness of various majors has become a prerequisite for the school to enhance its competitiveness. This study conforms to the trend of The Times, timely optimizes the accounting courses of Ji'an College, and updates the accounting knowledge, vocational skills and values that meet the needs of the current social and economic development, so that such colleges and universities that are developing rapidly can enhance their professional competitiveness in the industry to a certain extent, and thus meet the needs of the development of socialism with Chinese characteristics.

This study identifies the problems in the accounting curriculum through investigation. Through the analysis and research of the problems found, scientific, reasonable and practical courses are formulated to ensure the effective execution of the teaching plan and improve the teaching quality and students' learning effect. It can also provide scientific and effective reference methods for accounting professional courses. Finally, it conforms to the requirements of the national education policy and the education department, in order to adapt to the development needs of the national economy and society and contribute to the national talent training.

#### Definition of terms

#### Ji'an College

Ji'an College is a public college in Ji'an City, J Public universities in Ji'an City, Jiangxi Province, China. Approved by the people's Government of Jiangxi Province and registered by the Ministry of Education, it is a public institution of higher learning at the specialist level integrating engineering, agriculture, commerce, medicine, art and normal education. Ji'an College is the demonstration base of intangible cultural heritage education inheritance, the demonstration base of traditional skills inheritance, and the director unit of the National Vocational College Red Culture Research and Education Alliance.

In September 2014, the school officially enrolled students. Located in Ji'an, the school has two campuses, Ji'an South Avenue and Nantang Road, covering a total area of about 810,000 square meters and a construction area of about 490,000 square meters.

#### Vocational competence

Vocational competence is a synthesis of the multiple abilities of people to engage in their occupations. Vocational competence can be defined as the ability to accomplish certain occupational tasks by transferring and integrating learned knowledge, skills and attitudes in a specific occupational activity or situation in an analogous way. In this study, vocational competence is defined as the ability to transform learned knowledge, skills and vocational quality into the ability to deal with work problems and accomplish work tasks through individual learning ability.

Higher vocational education

Higher vocational education, also known as higher vocational and technical education. According to the policy document of the Ministry of Education of China, higher vocational education is the education of higher application-oriented and technical professionals who adapt to the all-round development of production, construction, management and service. It is the application type of higher education and the high level of vocational education. China's higher vocational education is divided into diploma education and non-diploma education.

Higher vocational education refers to the design of students' knowledge, ability, quality structure and training programs with the goal of adapting to the needs of society and the main line of cultivating technical application ability. Graduates should be characterized by moderate basic theoretical knowledge, strong technical application ability, broader knowledge and higher quality. In addition, the construction of curriculum system and the design of teaching content of higher vocational education take "application" as the main theme and practical teaching as the means, and the main purpose is to cultivate the technical application ability of students. The construction of work-process oriented curriculum and action-oriented teaching, the improvement of holistic thinking, the evaluation of focusing on the process, and the academic system based on the flexible management, and so on.

### Accounting major

Accounting is engaged in the process of economic accounting and supervision, is the currency as the main unit of measurement, the use of special methods, accounting and supervision of a unit of economic activities of an economic management work. Accounting major, on the one hand, is the higher and secondary professional education to train students in the specialized field of accounting. On the other hand, it studies how companies recognize revenue and assets within a certain operating cycle. Accounting involves a wide range of professional fields, such as audit, tax, budget development, etc. Accounting will be involved in the field. This paper studies the specialized field of accounting.

Market demand oriented

Market demand refers to the amount that a certain customer is willing and able to buy a certain commodity or service in a certain region, a certain time, a certain marketing environment and a certain marketing plan. When this relationship between supply and demand is placed on employers and students, employers are compared to "customers" and students to "commodities". If students want to find a good job when they graduate, they must meet the needs of employers. It is necessary to take the market demand as the guidance and conform to the economic development, and the higher vocational colleges should carry out the curriculum management according to the needs of employers.

# CHAPTER 2 LITERATURE REVIEW

Higher Vocational education bears the social responsibility of cultivating highquality skilled talents. Whether Higher vocational education can cultivate the skilled talents demanded by society, not only needs to be combined with the domestic market demand, curriculum, and other factors but also needs to learn the internationally famous and mature training mode. By understanding curriculum, curriculum management, components of the curriculum, college curriculum design, the cultivation of students' vocational ability, Transitional model of vocational education in Japan, Germany's dual system of vocational education and training, Australian "TAFE" model, Canada's "CBE" model, The "Cooperative Education" model of America, combined with some domestic scholars' research on the construction and training program of vocational education. Combined with the situation at home and abroad, find an effective way to solve the problem, to provide the corresponding theoretical basis for this study. Based on a large number of relevant literature and materials at home and abroad, this paper summarizes the relevant research at home and abroad.

### Ji'an College

Ji'an College has a total of 12 schools, including the School of Economics and Management, the School of Mechanical and Electrical, school of the Agriculture and Forestry, the School of Primary Education, the School of Preschool Education, and so on. It offers 36 higher vocational programs, with 617 faculty members, including 495 fulltime teachers, 422 with master's degrees or above, and 11,480 full-time students.

Among them, the School of Economics and Management was established in January 2015, with two majors: big data and accounting and modern logistics Management. This paper studies big data and the accounting profession. This major has 7 basic courses and 8 core courses, all of which are required courses. Major foundation courses include industry culture, Basic accounting practices, Economy Law Foundation, Economics and Management Mathematics, Fundamentals of management, Basics Economics, and Marketing. Major core courses include Intelligent financial accounting, Fund settlement practices, Intelligent system for tax declaration and management, Intelligent system for accounting information, Intelligent cost accounting and management, Management accounting of enterprises, Financial Management, Financial big data analysis, and decision-making.

There are 12 classes in the School of Economics and Management. The School of Economics and Management has about 1000 full-time students. There are 28 faculty and staff members, 3 of whom have the title of associate high or above, 25 of whom have the master's degree or above. The proportion of "double-qualified" quality teachers reaches 80%, and there are more than 20 part-time teachers in industries and enterprises such as enterprise executives and technical backbones. There are 6 classes in accounting. The number of accounting students is about 460. There are 7 full-time accounting teachers and 6 part-time teachers, a total of 13.

The School of Economics and Management adheres to the road of "schoolenterprise cooperation, work-study combination, industry-education integration" and explores the mode of school-enterprise cooperation education. It has cooperated with many enterprises and successively established "Helitai Order Class (business management direction)", "large accounting room Order Class" and "Xindaoyun Financial Elite Class". College has a Ji'an city characteristic agricultural products network marketing research center. At present, the college has 10 on-campus training centers and 43 off-campus practice teaching bases. The college adheres to the principle of "promoting teaching and learning through competition", takes skill competition and mass entrepreneurship and innovation competition as an important starting point to improve the quality of talent training, and has repeatedly achieved good results in skill competitions at all levels. In the past 8 years, teachers and students have won 11 national awards and more than 90 provincial awards.

#### Curriculum

Curriculum generally refers to the establishment and arrangement of various kinds of courses selected by a certain school, mainly including curriculum structure, curriculum content and curriculum plan. In the past, people only understood "curriculum" as the establishment of a certain subject course, which was not comprehensive enough. In the early days, Mr. Gu Mingyuan, a famous scholar in China, defined the curriculum as the analysis of teaching objectives, the formulation of the curriculum outline, the investigation of the implementation of the curriculum, the evaluation of the curriculum and the management of the curriculum.

Wu Jing (2019) believes that curriculum should refer to the types and categories of courses offered by schools to students in order to achieve certain educational goals based on the guiding major catalog issued by the state and the economic and social development and social needs of the region as well as the development of schools themselves. It includes the establishment of curriculum objectives, the construction of curriculum content, the inspection of curriculum implementation quality and the evaluation of curriculum.

On this basis, Wang Minglun (2002) pointed out that the curriculum of higher vocational education is the overall plan for the training of high-tech and skilled talents in higher vocational colleges, that is, the required teaching subjects and number are planned to achieve the training goals. The purpose, tasks, contents, progress and activity modes of the curriculum are designed in general.

Yu Dandan (2018) believes that the curriculum setting of higher vocational education is a systematic process of setting corresponding course subjects and course structure, arranging and organizing courses under the guidance of the ideas of talent, quality and curriculum of higher vocational education to meet the training goal of providing high-quality and skilled talents for national construction and regional economic development.

Therefore, the curriculum of higher vocational education should be the establishment of curriculum objectives, the establishment of curriculum personnel training objectives, the construction of curriculum content, the inspection of the quality of curriculum implementation, the way of curriculum activities, and the evaluation of curriculum under the background of the occupation required by society. Through the course learning to master the skills or part of the skills to adapt to the position, and strengthen the cultivation of personal quality, to meet the job content or post needs of the systematic process.

### Curriculum management

Curriculum management refers to a general term for a series of activities that "manage" the "Curriculum". As the word "curriculum" has not formed a completely unified definition in the academic circle, so there is no completely unified view on "curriculum management". However, the data show that the main definitions of curriculum management in the academic circle are as follows: some experts believe that curriculum management refers to the organization and control of curriculum preparation and the implementation of curriculum evaluation, while other experts believe that curriculum management refers to the management activities of curriculum implementation to achieve pre-set curriculum objectives, specifically involving curriculum organization, implementation, evaluation and other links (Wei, 2021).

At present, there are several views on the understanding of curriculum management (Zhang, 2022). First, from the perspective of classification of curriculum management, curriculum management includes both curriculum administration and school management. Based on the perspective of curriculum administration, curriculum management refers to the formulation of relevant laws and policies, promulgation of curriculum standards, examination and approval of teaching material content, and supervision of the implementation and evaluation of school curriculum; From the perspective of school management, curriculum management refers to the daily management and leadership of the school curriculum, that is, the school-based implementation and evaluation of the national curriculum and local curriculum. Second, from the main point of view of curriculum management, "from a narrow-angle, curriculum management is the process of the central government and education departments at all levels to make decisions, organize, lead, implement and evaluate the curriculum. From a broad angle, curriculum management is a process in which the central, local, school, community, parents, and students exert common influence on the curriculum. Curriculum management is "the implementation and management of teaching work by the school. Third, from the perspective of teaching process operation, curriculum management is "the organization, leadership, supervision and inspection of curriculum compilation, implementation and evaluation", is "under certain social conditions, there are leaders, organized to coordinate the relationship between people, things and curriculum, command curriculum construction and curriculum implementation, so that it can achieve the predetermined goals of the process". Some scholars believe that curriculum management is "a general term for a series of activities organized by systematically dealing with the interrelation between preparation techniques and human and material conditions and taking educational objectives as the criterion". These statements emphasize the importance of curriculum preparation. Fourthly, from the perspective of responsibility and power of management, curriculum management "is the responsibility and power to ensure the successful preparation, coordination, implementation, support, evaluation and improvement of curriculum", emphasizing that the purpose of management is to improve.

Liu Yawei (2022) pointed out that curriculum management in colleges and universities involves students, teachers, managers, and many other interest groups. The implementation of curriculum management in colleges and universities can not only effectively ensure the realization of the goal of curriculum development in colleges and universities, but also coordinate and rationally allocate resources, improve the effective utilization of resources in the whole curriculum system in colleges and universities, enhance the satisfaction of all parties involved in education, improve the effect of curriculum education, and promote the deepening of curriculum reform in colleges and universities. Sholihuddin (2020) believed that curriculum is one of the components of the education system with a strategic role, as well as the learning plan system for educational institutions to achieve institutional goals, so curriculum plays an important role in achieving high-quality schools. In Indonesia, the existence of several renewal programs in the field of national education is one of the efforts to prepare the people so that they can develop a stable democratic life as they enter the current era of globalization and information. This is because the curriculum plays an important role and key in determining not only the direction, content and process of education and ultimately the types and qualifications of graduates of an educational institution, but also the educational implementation plans at the class, school, district, district and national level. Everyone is interested in the curriculum because we as parents, citizens of society, formal leaders, or informally always expect the growth and development of children, youth and young adults who are better, smarter, more capable and able to live among their peers.

Through theoretical research on course management, Ginting (2023) found that teachers' work motivation was an important factor in course management. Nevertheless, combined with quantitative descriptive analysis (QDA), she clarified that teachers' work motivation has no significant effect on improving teaching quality in fact.

According to Druzhinina et al. in 2018, curriculum management in particular is the main management substance. The basic principle of curriculum management is to try to make the learning process run well, with benchmarks for achieving goals by students and encouraging lecturers to compile and continuously improve their learning strategies. The stages of curriculum management in schools are carried out in four stages: Planning; Organizing and coordinating; Implementation, and Controlling (Druzhinina et al., 2018).

The series of curriculum management processes in educational institutions covers the areas of planning, organizing and coordinating, implementing, and evaluating/supervising. This curriculum/teaching management activity is a collaboration of the director, with the deputy director together with the lecturers to carry out managerial activities so that the planning takes place by achieving good results (Djibu & Duludu 2020).

Therefore, the curriculum management systems in different countries are different from curriculum management, this content has not formed a fixed and unified definition or concept in the academic community. However, most scholars start from the main line of the curriculum including classification, curriculum organization, curriculum development, curriculum implementation, and curriculum evaluation, and finally follow the predetermined goal. This process is ultimately closely related to the quality and effectiveness of education, which not only puts forward requirements for many interest groups such as managers at all levels, teachers, and students, but also provides a benchmark for the development and reform of colleges. Therefore, curriculum management can help colleges to carry out the realization of educational goals, make overall planning and reasonable allocation of resources, improve the utilization rate of resources in the curriculum system, and then improve the effect of curriculum education.

#### Components of the curriculum

Curriculum is the most basic element of the whole teaching system and the core element of talent training. The quality of the curriculum directly determines the quality of professional talent training. On the question of basic elements should be included in curriculum standards, subject standards designed and formulated by different disciplines have different types and structures, so their basic elements are also different. For this concept, there are different opinions among experts in the field of Chinese education.

According to Hu Xin's Survey on the Undergraduate Curriculum of Public Administration, courses can be divided into different structures in different ways (Hu, 2021).

(1) According to the horizontal structure of the curriculum, it can be divided into general education courses and professional education courses. General education courses include two types of courses. One is the public courses that all students are required to learn regardless of their major, such as college English, college sports, politics, etc. The content of such courses has universal significance and universal value; The second is non-major general elective courses set up to meet the personality development of undergraduate students. Such courses involve a wide range of fields, including natural sciences, humanities and social sciences, etc., mainly to cultivate students' literacy in humanities, sciences and other aspects. Professional education courses include three types of courses, namely, professional basic courses, professional orientation courses and professional elective courses, which are mainly aimed at cultivating students' professional knowledge and ability.

(2) According to the vertical structure of the curriculum, it can be divided into public basic courses, subject basic courses and specialized courses. Public basic courses are generally regarded as general education courses, which are the basic cultural knowledge and abilities that all students in the whole school need to master. In this article, basic courses of subjects refer to the common basic courses that students of the same subject category need to master and are courses that lay the foundation for further learning after major diversion. Professional courses include professional elective courses and professional compulsory courses, which are the contents of professional knowledge and skills that students need to learn after the major training is divided into different majors.

(3) According to different course requirements, it can be divided into compulsory courses and elective courses. Each college student or all students of a unified major must take the course, the content involved is the public basic knowledge and professional knowledge and skills that all students must master, so as to ensure the quality and specifications of college undergraduate talent training, is a unified requirement that students must meet. Elective courses are courses for students to meet their interests, hobbies, specialties, etc., which are free for students to choose, that is, courses for promoting the development of students' personalities.

(4) According to the different teaching methods, it can be divided into theoretical courses and practical courses. Theoretical courses are courses with theory as the main content, including basic theory and application theory, while practical courses refer to courses with practical activities as the main content, including internship, experiment, innovation and entrepreneurship, social practice, graduation thesis (design) and so on.

In "Analysis of Structural Composition and Basic Elements of Curriculum Standards for University Civil Engineering Majors", Jin Yujie and Tian Wei (2016) pointed out that the three major elements in curriculum teaching are teachers, students, and media. As for the new professional training objectives, the arrangement and setting of curriculum standards should not only take into account students' learning and teachers' teaching, but also the learning process and learning outcomes. In other words, for undergraduate graduates, they are not only required to master professional knowledge, but also should have good ideological and moral qualities, professional ethical qualities, basic theoretical knowledge, professional literacy, profound professional skills, as well as a certain degree of self-learning ability and innovation ability. This puts new demands on the basic elements contained in the curriculum standards. In teaching, the teacher's aim should be centered on imparting knowledge, building ideas as well as developing students' professional competence. Therefore, the new curriculum standards should be designed and stated around these three basic elements, which are imparting knowledge, building ideas, and developing competence. Imparting knowledge is the foundation of teachers' teaching, establishing ideas is the guarantee of cultivation, and cultivating ability is the ultimate goal of teaching. Therefore, in the new curriculum standard, no matter what kind of profession, it should be teacher-led and studentcentered, so that students are at the center of the teaching progress, and the autonomy and mobility of students in learning are valued, so as to ultimately realize the coordination and unity between teachers and students.

Li Changzheng (2021) pointed out in his "Research on the Composition and Hierarchical Relationship of Resources of Fine Online Open Courses" that the basic composition of online open course resources are human resources and material resources; Human resources are mainly composed of course supporters and learners. Course supporters are the daily operation personnel who support course opening and maintenance, usually the course platform staff and related construction experts. The main teaching objects of open online courses represent learners, who come from all walks of life and all fields. Physical resources consist of five elements: basic information, activity resources, curriculum resources, evaluation resources and learning output effect. The basic information refers to the online open courses are mainly presented to online learners in the form of information and resources (with notification and generalization), including course introduction, course announcement, course objectives, teaching team, course design and course outline. Course resources refer to lecture videos, PPT courseware, knowledge base, case base and so on, which carry the course content. The purpose is to provide better assistance for learners in independent learning. In order to ensure the smooth development of learning activities, activity resources usually refer to brainstorming, thematic discussion, interactive questions and answers in the form; The learning output effect is usually embodied in the submitted works, etc. Generally speaking, it refers to the goal output that learners are required to achieve after the end of the course, such as their own ability, personal literacy, speculative knowledge, etc. The resources used to assess the learners' learning output are evaluation resources, which include six links: learning behavior, learning progress, classroom exercises, chapter tests, homework and closing exams.

Luxon and Peelo (2009) argue that regardless of foreign institutions or internationalization policies, curricula are dependent on and emerge from local, departmental or teacher-wide developments in response to their needs for specific student populations. In the design of curriculum and syllabus, the first "P" of Biggs 3P model is the student factor and teaching situation. Student factors include previous educational, cultural and social experiences, their motivation, and so on. These student factors then interact with the current teaching environment, which may include teaching and learning practices, educational ethos, and institutional issues such as assessment forms and institutional procedures. This aspect of the model suggests that prognostic factors should be integrated into the design and implementation of the first two 'P's', often understood as' deep learning ', can produce a third 'P', the 'product', which can be whatever skills and practices are deemed appropriate for the lesson plan and the student.

Tang and Sae-Lim (2016) argues that the curriculum structure in the United States, which includes total credit hours, core curriculums, electives, and capstone curriculums, was documented as representative of a curriculum structure in which the focus is primarily on domain knowledge and analytical skills and communication, mathematical/statistical information, and visualization skills.

Kress (2000) sees the curriculum as a means of cultural reproduction, as a process of transmitting values, skills and knowledge to young people, enabling them to shape themselves in their own cultural image. He also believes that any new curriculum in the future must contains an important element of "communication", like the new curriculum in South Africa in 2005, which has become language and communication. The mission of this discipline still exists today. Preparing young people for their lives in a consumer-dominated society constituted by the marketplace, and demanding aesthetics as the politics of style (itself the result of individual work), for both mediocre and elite students, is an important core and foundation of the curriculum.

Slim et al. (2014) believes that the survey of university programs reveals that the university graduation rate as an important symbol reflecting the level of education in a country. It has always been a focus of attention for policy makers at all levels of government and at all levels of government, in which curriculum construction plays a key role. The analysis presents a framework for modeling the network structure of university curriculums, which lays a solid mathematical and statistical foundation for further research and analysis of curriculums. Based on the results of real data, all curriculums basically require basic science and math skills that must be acquired prior to taking other curriculums and become an essential element of the curriculum content.

To sum up, different courses have the different components. Most of the courses from abroad are composed of basic science and basic skills, which are then subdivided into class hours, core courses, elective courses, prerequisite courses, and finally serve for social skills and practice. Most of the curriculum in China is reflected in public basic courses, subject basic courses, professional courses, and elective courses, but in the end, they are inseparable from these two methods, namely

theoretical courses and practical courses. However, in view of China's national conditions and the current situation of economic development, the domestic curriculum should not only achieve the training goals and meet the needs of society, but also meet the characteristics of students' physical and mental development and promote their all-round development. This means that there will continue to be an increase in demand for courses with a practical end in mind, such as higher vocational education. Taking accounting as an example, now, under diversified economic system, the composition of accounting courses has an increasing impact on the results of professional talent training, but there are still relatively few studies on accounting courses, especially higher vocational accounting majors, in China, and most of them stay in the view of "combining book knowledge with practice", and ignore the characteristics of higher vocational schools for the market or directly sending talents to enterprises.

#### College curriculum design

As the need for competence-based education becomes more and more evident, each university has been making an effort to develop and operate such a curriculum in recent years (Hwang & Kwon, 2019). This is because the competence curriculum of the university will play a pivotal role not only in enhancing students' competence but also their search for career paths with jobs tailored to individual student abilities (Tasdemir & Kwon, 2019). It will also provide opportunities to develop diverse competencies in the fourth industrial age (Hwang & Kwon, 2019). Each university establishes the curriculum according to the university's direction and the concept of talent it is pursuing. To realize competence-based education in the university venue, the educational and curriculum objectives of the university must be described according to competence, while performance should be managed using the appropriate diagnostic tools (Hwang & Kwon, 2019). We expect it to be possible, based on this tool, to enhance self-directed student participation and core competence by exploring and developing customized curriculum based on student needs.

Curriculum scholars have also distinguished between three broad perspectives on curriculum that has not received much attention in relation to universities: the explicit, hidden and null curriculum (Le Grange, 2020). The explicit curriculum is what students are provided with such as module frameworks, prescribed readings, assessments guidelines, etc. The hidden curriculum is what students learn about the dominant culture of a university and what values it reproduces. The null curriculum is what universities leave out – what is not taught and learned in a university.

By studying the curriculum of higher education institutions, Tasdemir and Gazo (2020) found how higher education institutions changed their approach to develop the curriculum content of universities across disciplines, and then changed the curriculum of universities to improve students' awareness of sustainable development, while meeting the expectations of society and students' future employers. Such a course builds on the strengths of traditional approaches to contribute to individuals and academic model individuals with an innovative and visionary perspective, while ensuring that every graduate is equipped with employable skills to solve real life problems.

Clayton and Clopton (2019) combined data analysis to show that university business partners form partnerships by providing free software and classroom materials for university courses, and also provide free workbooks, teacher training, and technical support to universities, thus increasing the usefulness of university courses.

By studying the role of curriculum in the consciousness of college students, Cohen and Viola (2022) found that curriculum and teaching practices do play an important role in shaping the broader academic field, which is critical for how students experience and understand their sense of belonging. It is pointed out that THE factors of curriculum design in British universities are closely related to the following aspects: the relationship between students and teachers, curriculum content, learning and teaching, assessment and feedback, personal tutor, peer relationship and group identity, and space or place.

Liddicoat (2020) pointed out through the study of university courses in Australia and the UK that the university course policies of these two countries have time allocation, which converges to about three hours per week, and these courses adopt the mixed-size group teaching method of lectures plus tutoring/seminars. However, this has not been universally adopted as a norm, as opposed to the prevalent three-hour standard in most subject areas, but comparisons of two-hour courses per week prevail.

Although scholars from Australia, the UK, Indonesia and other countries have conducted research in different directions on the college curriculum in their countries, including curriculum philosophy, content, system, time allocation, etc., they are still ultimately inseparable from students, teachers, learning content, learning and teaching, assessment and feedback, individual tutors, peers, groups and other factors. These factors are fundamental to the curriculum, and ultimately all deviate from the operation of the irrational system, which in turn increases the usefulness of the college curriculum and ultimately provides graduates with employability skills to solve the problems in reallife. Therefore, these experiences provide an important reference for the establishment of college curriculum in China.

## The cultivation of students' vocational ability

Vocational education and general education are two different types of education, with equal importance. With the rapid development of our country's economy, the national policy pays more and more attention to vocational education. The establishment of modern vocational education system needs to reflect three characteristics: to adapt to economic and social development; Reflect the system of vocational education development; Reflect the openness of lifelong education. At present, vocational education in China is in the stage of rapid development. Therefore, with the rapid development of education, the need to improve students' vocational ability has become a key factor in the development of vocational education.

Through the investigation on the vocational ability training of students in H School, Xiao Ling found that there were many problems in the vocational ability training of students in H school (Xiao, 2021), including: (1) The orientation of training objectives is not clear, and the guidance is not strong; (2) The curriculum is unreasonable, which has little effect on students' vocational ability training; (3) Limited training conditions, practice opportunities; (4) The level of teachers needs to be improved; (5) The evaluation system of students' vocational ability is not perfect.
Li Haiyan (2021) pointed out that the education work of vocational schools often focuses on the teaching of students' cultural knowledge and the cultivation of operational skills, but it is easy to ignore the cultivation and training of students' vocational ability. It is an important part of vocational school education and helps to improve the effectiveness of vocational school education.

Huang Yiqian (2018) stated that most higher vocational and technical colleges have some problems that need to be improved urgently in terms of teaching concepts and training models. Starting from the talent training mode of higher vocational and technical colleges, this paper analyzes the current situation, methods, shortcomings and improvement methods of students' vocational skills training from multiple perspectives. By analyzing and comparing the training methods of higher vocational colleges at home and abroad, this paper puts forward five strategies to change these five strategies, including talent training target strategy, curriculum system construction strategy, teaching method strategy, teacher team construction strategy. School-enterprise cooperation construction strategy, and then enhance the cultivation of students' vocational ability, so that students more in line with the contemporary society's demand for vocational and skilled talents.

'Multiple intelligence theory' and 'constructivist theory' are two important theoretical foundations for students in their career. With the current big data and cloud computing technology, the quantum analysis was introduced into the students' career ability development level evaluation system to construct, analyses, evaluate and mine the vocational ability multi-dimensional index. On one hand, the students can enhance their own enthusiasm of self-awareness, self-learning, self-growth, and on the other hand, it is possible to integrate all aspects of social resources to participate teaching reform and construction in institutes and cultivate more social applicable personnel. The implementation of the evaluation system can further promote collaboration and development between institute and society, foster professional core competitiveness in institutes and colleges and achieve sustainable and healthy development of student vocational education (Guo & Chai, 2018).

Hadiyanti et al. (2021) indicated that the cultivation of students' vocational ability is related to the teaching materials used by teachers, and also indicated that teachers are the most dominant source of students' learning. In the process of theoretical learning, the lack of interaction with students is also determined by teachers, which gives a dull impression and does not exercise students' spirit. As a result, students' vocational ability is insufficient.

Maryanti et al. (2021) pointed out that the core competence of Indonesian students' vocational education is the ability level of students to obtain standard competencies, which must be possessed by graduating students in each grade or course to form the basis for the development of basic knowledge. It is considered that the vocational competence of students includes several aspects: attitude, knowledge and skills. These dimensions aim to integrate learning content, subjects or projects to achieve standard competencies for students. This basic ability is a student in a certain discipline must master several abilities, as a reference for the compilation of ability indicators, and each of its expressions, there is an element of thinking ability, this element is shown in the textbook. These competencies are formed and developed by taking into account the characteristics of the students and their initial competencies.

In summary, students' vocational ability is not only related to the national education system and educational philosophy, but also related to the training objectives, curriculum setting, training conditions, teacher level, and evaluation system. Therefore, scholars from home and abroad believe that the cultivation of students' vocational ability is one of the keys to the success of vocational education. However, from the fundamental point of view of students' vocational ability, the decisive factors are students' attitudes, knowledge and skills.

## Development of Vocational Education Training Models Abroad Transitional model of vocational education in Japan

Vocational education in Japan, one of the developed countries close to China, has always been aimed at vocational education at the high school level. It was not until the 1880s that the development of a number of special training schools and the demand for vocational education in universities, prompted the new development of vocational education in Japan at the stage of higher education. In Japan, vocational education and its learning are completely separate from education and training within enterprises or companies, and the cultivation or training of vocational education is completed in vocational schools or special training schools (Terada, 2009; Pilz, 2016). This means that high school graduates entering the workforce are not prepared for a fixed or specific career. But they have developed a special method of "curriculum transition", which is accomplished through the training object and course configuration. That is, schools and companies are responsible for part of general education or basic and classroom lecture-oriented vocational education (in Japan, training of this nature is often referred to as vocational education), introductory training, and mid-career employee capacity development. At the same time, in terms of ensuring the employment of high school graduates, in terms of "inter-organizational transition", that is, the transfer of labor force between schools and companies, extremely close and strong relationships have been established between high schools and companies to make up for the lack of curriculum transition. To some extent, these can be said to be a kind of planned work distribution. It is well known that Japanese workers experience different functions and jobs to expand and enhance their professional experience through educational background, qualification standards (long-term experience-oriented wages and career development), personnel replacement within the same company, employment system, and in-store or office job rotation. Its distinctive feature is that a variety of functions can change or flow, which is different from other developed countries in the employment link of vocational education. (Ryan, 2001; Terada, 2012; Livingstone, 2018; Tasli, 2018).

In Japan, academic education has traditionally been valued higher than vocational training education in recent years, and vocational education for students with

less education or a lower socioeconomic background is often seen as a secondary option after university graduation. With the increase in the number of universities, vocational education has also become more specialized, including not only apprenticeship training, vocational education, industrial arts, technical education, vocational training education, technical and vocational education. However, cross-sectional external labor markets or Western-style skilled workers have not been affected in the development of vocational education, but significantly strengthened. It develops vocational training assessment and qualification programs to establish a system. To ensure that one student is in secondary school and the other is in higher education, this has become an operational task of education training in Japan (Tian, 2020).

#### Germany's dual system of vocational education and training

The dual system of vocational education and training in Germany is one of the most famous international vocational education and training models. (Fürstenau et al., 2014; Gonon, 2014; Hummelsheim, 2014). The Dual Vocational Education and Training system (VET) is a specialized training system. Designed to systematically combine the advantages of company training and vocational schooling, this form of dual system does exist to a considerable extent in Germany, Austria, Luxembourg, Switzerland, Denmark and parts of the Netherlands. While on the one hand the German dual system strongly supports the successful transition of young people from school to work and guarantees work competence, on the other hand the central objective of vocational education and training is to help students to acquire and develop work skills so that they are able to cope with current and future occupational challenges and so that they can complete their own career plans. The dual system has also been under constant pressure to adapt due to continuous social, economic and workplace changes. In order to further maintain its effectiveness, a number of adaptation processes have taken place at different levels of the education system, i.e. changes in the syllabus and teaching process in the institutions involved and in the different settings, which have led to the dual system remaining responsive to the societal demand for human resources in the vocational education model (Euler, 2013; Fürstenau et al., 2014; Pilz, 2016). The result is

that vocational education produces more comprehensive talents that meet the requirements of enterprises and promotes the ability of graduates to adapt quickly to the workplace.

In Germany, more than half of all young people are educated with a full vocational qualification in a dual system today. While companies are responsible for financing the in-house part of dual vocational education and training, the teaching of vocational schools is funded by the federal states. The apprentice receives a payment, which is paid by the company. In the dual system, the company is usually free to decide on the allocation of training places. In the formal provisions, there are no minimum requirements for the level of school qualification for dual vocational education and training. For this reason, young people aspiring to enter dual vocational education and training hold very different types of leaving certificates, ranging from no qualifications at all to qualifications for admission to higher education. However, most of those interested in training have a secondary school level diploma, and in this regard, a distinction needs to be made between the secondary school diploma and the intermediate secondary school diploma, which is superior. The transition from school to VET is not always smooth, especially for young people who have previously studied at a lower level of learning in school. For a relatively large proportion of this group, finding a place to train can be difficult and lengthy, but this model of education and training largely enabled the amplification of the outcomes of vocational education (Beicht & Walden, 2019).

#### The Australian "Technical and Further Education" model

The TAFE model is defined as a structured vocational education and training experience. It usually consists of vocational education and training, refers to the training module in which students can register and undergo formal assessment, acquire corresponding competencies, and provide professional qualifications according to specific skills. (Billett, 2000; Foyster et al., 2000; Malley & Keating, 2000). The Australian Vocational Education and Training Management Information Statistical Standards (AVETMIS) data elements include courses referred to as course time in this report. Allocated time for training. Course time or training time is necessary for supervised

learning in order to adequately present the educational material contained in the course or module. Unlike the higher education sector, the majority of students enroll in courses with the intention of obtaining a qualification. In the VET sector, many students only intend to complete certain modules of the course. Therefore, for some vocational education students it is impossible to distinguish whether they are enrolled to complete the entire course or only to complete certain modules. Some higher education institutions in Australia are offering new education models, particularly towards lowerlevel courses. These courses used to be the core business of vocational education and training schools, and this development has improved the chances of students being recruited or hired by companies. (Rawolle et al. 2017; Webb et al., 2017; Barber & Netherton, 2018). The vocational qualification certificate included in the comprehensive graduation certificate is only regarded as a way to enter the vocational education after school, rather than the result of academic ability selection. Universities funded by the federal government provide higher education, while vocational education and training departments funded by the states provide competency-based qualifications, rather than mixed qualifications that include subject knowledge, which has led to the vocational qualifications obtained by students being widely criticized for not including basic knowledge, and has also led to the higher education level obtained by these training methods being perceived as lower than the quality of universities. The advantage of this type of training is that it allows students to choose the type of training that suits their situation and gives them more options when it comes to obtaining qualifications. Students are able to choose their own position in their careers, so that they can become more responsive to the requirements of the company.

In recent years, the vocational education workforce in Australia has included other professionals and general staff in addition to trainers and assessors. They may manage or contribute to general business operations such as leadership, management, student support, quality assurance, accounting, marketing and maintenance. Some registered managers may have multiple business activities. There are operations in industries other than the provision of formal education and training, and staff contribute to these other operations. For this reason, the survey explicitly asked business and school registrars to provide only partial information about their organization's registered administrators. However, in the February 2019 survey, it was found that in the labor market for vocational training in Australia, school-registered managers had the highest number of employees, followed by independent or private registered managers; The average number of employees among registered managers is the highest in structured vocational education and training experiences, followed by universities, and this proportion is increasing year by year. (Knight et al., 2020). Such findings also indicate that through VET, students are enrolled and trained to acquire the appropriate competencies that make them more competitive in the labor market than in other modes of education.

## The Canadian " Competency-based education " model (CBE)

Canada's "CBE" model of vocational education refers to a qualification- or outcome-based educational structure that can be identified by various manifestations of job functioning: Educational Objectives, Outcome Statements, Competency Framework, Task Analysis, Employability Skills Inventory, Performance and Scoring Inventory (Frank et al., 2010; Curry & Docherty, 2017, Crawford et al., 2020). What these strategies have in common is a focus on indicators of mobility, and therefore direct indicators of the acquisition of work competencies assessed throughout the educational experience. This focus contrasts with the still prevalent assumption that competencies are related to time in program or service. Similarly, the CBE approach de-emphasizes institutional reputation as a proxy for graduate quality. In CBE, both of these assumptions are replaced by documentation of classroom, simulation, and job performance indicators that are chosen to reflect performance on the next internship or workplace competencies (Gruppen et al., 2016; Curry & Docherty, 2017; Irvine et al., 2017).

The defining advantage of CBE is the focus on qualifications and competencies. From these product competencies, a series of supportive learning objectives must be clarified, sequenced and positioned in the sequence of educational programs, individual courses and learning experiences to vigorously develop student competencies. When learning goals and outcomes are clear and well-organized, a conceptual framework is created for the work of teachers and learners (Spady, 1977; Morcke et al., 2013; Norman et al., 2014). Such goal orientation can be used as a heading for categorizing, understanding, and modifying how each course or experience relates to a larger program of study, individualized learning needs, and the requirements of the next job placement or eventual workplace. This clear connection enables educational program evaluation to examine all supporting structures of curriculum, instruction, learning activities, assessment, and feedback to confirm alignment with intended goals and outcomes (Wesselink et al., 2017). A commitment to CBE therefore means examining in detail how we design, teach, assess and learn in CBE structured education programs. We need a comprehensive, systematic, sustained, and integrated approach that improves learner outcomes by streamlining all instructional components of courses and programs to achieve goals defined by the demands of the next job placement, connections to job opportunities, and the requirements of good citizenship. This model helps students be able to choose the right place for themselves in their careers, while at the same time producing people who meet the requirements of the companies they work for. (Curry & Docherty, 2017; Irvine et al., 2017).

#### The "Cooperative Education" model of America

The cooperative education model in the United States is school-based and supplemented by enterprises, and the main body of its vocational education is the community colleges, while cooperative education exists in the whole process of community colleges, which consists of four important components, namely, the management system, the source of funding, the students and the teachers. Through the division of labor between schools and enterprises in cultural knowledge and skills training, this also reflects the combination of theory and practice, and presents the advantages of resource sharing between enterprises and schools (Yu, 2012; Wang & Huang, 2013). This model not only enables students to learn the theoretical knowledge of the profession, but also master the application of operational skills, which narrows the distance between students and enterprises and greatly improves the employment

opportunities of students after graduation, and also enables teachers to obtain more information about the needs of the community, understand the needs of the industry, and enhance the effectiveness of cooperative education. (Haddara, 2007; Yu, 2012; Wang & Huang, 2013).

In recent years, the U.S. workforce has become increasingly globalized due to the influx of international students, the continuous growth of student enrollment has directly affected the recruitment efforts of colleges and universities, curriculum improvement, and growth opportunities of U.S. industry, while increasing employment pressure. This also requires that cooperatively educated students have better and stronger theoretical knowledge and operational skills, which in turn allows them to be selected by a wider range of employers (Rando, 2015), as well as placing new demands on educational administrators, especially in terms of student experience and competency development.

To sum up, combined with the above various training modes or education and employment methods of vocational education in developed countries, all of them are established in the system of enterprise or social demand-training/practice. As a result, on the one hand, graduates can enter the enterprises or departments related to their learning or training skills after graduation. on the other hand, enterprises or workplaces to receive their own demand for skilled personnel can be quickly into the production process. In the actual environment of developed countries, this system or model not only cultivates a large number of highly skilled talents, but also enables different skilled talents to enter some corresponding employer departments, which effectively increases the efficiency of employment and greatly promotes economic development. Due to different national conditions, we should not only absorb and learn from the experience of these education systems in developed countries, but also implement a vocational education training mode suitable for Chinese characteristics in the light of China's vocational education mode or model for various professional training and development.

## Status of China research

In order to fully implement the requirements of the Outline of the National Plan for Medium and Long-term Education Reform and Development (2010-2020) on forming a modern vocational education system and enhancing the attractiveness of vocational education by 2020, to explore a system for systematically training skilled talents under the guidance of the scientific Outlook on Development, and to enhance the ability of vocational education to serve economic and social development and promote the allround development of students, In order to promote the coordinated development of higher vocational education, the Ministry of Education has put forward some suggestions to the higher vocational education department:

1. Grasp the direction and adapt to the urgent requirements of the country to accelerate the transformation of the mode of economic development and improve the people's livelihood:

(1) Change the economic development mode and give vocational education a new mission;

(2) Develop modern industrial system endow vocational education with new tasks;

(3) Build a lifelong education system to give vocational education new connotation;

(4) Construct a modern vocational education system and set new requirements on vocational education.

2. Coordinated development to lay the foundation for the construction of a modern vocational education system:

(1) Optimizing the hierarchical structure of vocational education by taking scientific positioning as a foothold;

(2) Strengthening the characteristics of vocational education by taking docking with the industry as starting point;

(3) Enhancing the overall level of operation of vocational schools by taking connotation construction as a focus point.

3. Implementation of articulation Systematic cultivation of high-quality skilled talents:

(1) Adapt to the needs of regional industries and clarify the objectives of talent cultivation;

(2) Optimize the layout of professional structure by adhering to the transformation and upgrading of industries;

(3) Deepen the reform of professional teaching and innovate the curricula and teaching materials;

(4) Strengthen the cultivation of students' qualities and improve the process of education and teaching;

(5) Transform and upgrade the traditional teaching and accelerate the application of information technology;

(6) Reform the enrollment Examination system, broaden the growth path of talents;

(7) Adhere to the competence as the core, promote the reform of evaluation mode;

(8) Strengthen the construction of teachers, focus on teacher training;

(9) Promote the docking of industry-teaching cooperation, strengthen the guiding role of the industry;

(10) Give full play to the role of the vocational education group, and promote the in-depth cooperation between schools and enterprises.

4. Strengthening safeguards and creating a policy environment for the coordinated development of secondary and higher vocational education:

(1) Strengthening government responsibility and reinforcing coordinated planning and management;

(2) Increasing investment and improving the mechanism for securing funding;

(3) Attaching importance to categorical guidance and promoting the diversified development of schools;

(4) Advancing the penetration of general education and vocational education and enriching the pathways of development for students;

(5) Perfecting the construction of the system and optimizing the environment for coordinated development.

These opinions provide a basic construction blueprint for the development of various types of specialties in higher vocational education.

Rapid development of higher vocational education with Chinese characteristics in the new era

Higher vocational education with Chinese characteristics (Zhou & Chen, 2019, 2020), in the context of rapid economic development, it is mainly through the leadership of the Party, the implementation of the fundamental task of establishing moral education, rooted in the land of China, the development of quality education, and serving the national and regional economic and social development. Its development path takes professional construction as the leading, education and teaching as the center, high-quality employment as the guidance, integration of production and education as the main line, and cooperative development as the support, and becomes an important part of China's modern vocational education system.

Some higher vocational education units have achieved unprecedented scale and construction through a series of measures, such as: the total investment in higher vocational education at this stage meets the needs of the development of higher vocational education; higher vocational education funds are invested more in some provinces and cities; Some higher vocational colleges have brought in excellent faculty members to realize high-quality skills training; Some higher vocational colleges are focusing on the quality of students' training, adjusted the orientation of curriculum and changed the way of students' participation in practice or internship; improved the closeness of school-enterprise cooperation and provided reliable jobs for skill gainers (Bie, 2018; Fan, 2018).

From the perspective of existing research, scholars mainly explore and study the high-quality development of higher vocational education in the new era from the perspectives of concept connotation, enrollment and employment, "five-dimensional function", fund investment, theme change, path viscosity, policy supply mechanism, education and economic coupling relationship, teacher team construction, regional education equity, etc., to provide theoretical support and ideas for the development of higher vocational education in the new era. (Tao & Li, 2023). On the whole, it is necessary and urgent to explore the high-quality development path of higher vocational education in line with the needs of The Times for the higher vocational education oriented to the modernization of Chinese style in combination with the current national conditions, mainly due to the following factors:

(1) The high-quality development of higher vocational education is the internal need of constructing a new economic and social development pattern;

(2) The high-quality development of higher vocational education is the driving force leading the construction of modern vocational education system;

(3) The high-quality development of higher vocational education is the inevitable requirement to achieve the high-quality development of vocational education;

(4) The high-quality development of higher vocational education is an important means to promote the coordinated development of regional education.

Curriculum plays a key role in the employment demand and training mode of accounting professionals in higher vocational colleges and universities

Some colleges and universities take the demand of the labor employment market as the starting point and take "industry-academy cooperation" as the real way out of vocational education (Guo, 2017; Wu, 2019; Jiang, 2022). Domestic higher vocational education professionals believe that 'the combination of production and learning' is the key to the competence-based training mode of higher vocational education. The "ordering", "school-enterprise cooperation", "work-study combination" (the learning mode combining production labor and social practice) and "work-study alternation 2+1" (the education mode combining study and work) adopted by the majority of higher vocational colleges in China according to their own actual conditions mean that in the course of three years of study, students focus on theoretical learning for two years. 1-year enterprise post practice operation. However, the two-year study at school is not continuous, but through the cycle of "on-campus learning-on-post practice-on-campus

learning-on-post comprehensive practice" inside and outside the school, and has received certain results (Tu, 2016), which has also brought key inspiration to many majors in domestic vocational education and higher education in China.

In recent years, with the increasing enrollment in higher vocational colleges and universities, especially the accounting major is expanding, and the number of accounting graduates increases every year. Therefore, the problem of difficult employment of graduates of higher vocational colleges and universities is very prominent, many students can't find a suitable job after graduation, and the pressure of competition is particularly high, and the problem of difficult employment for accounting graduates is particularly serious (Guo et al., 2022), and how to solve the problem fundamentally from the accounting profession has become a key link.

Huo Chunling (2022) suggests that the integration of industry and education for accounting majors in higher vocational colleges and universities is an important way for higher vocational colleges and universities to realize educational innovation and highquality development, and it is also the main form of promoting the practice courses of accounting majors in higher vocational colleges to adapt to the new economic norm. At the same time, it points out that the dilemmas in the practice teaching of "industryteaching integration" in higher vocational colleges and universities include: the curriculum is not matching with the post demand; The curriculum participation of cooperative enterprises is insufficient; The construction of double mentor teacher team is insufficient. Finally, it is pointed out that under the background of modern social and economic development, the increasing competition in the accounting industry makes the students of higher vocational colleges and universities have higher and higher requirements for the quality of accounting professional courses (Wu, 2016).

Zhang Daoling (2023) analyzed the changes in the accounting profession in the era of digital economy and put forward effective measures for the cultivation of accounting professionals, including: (1) Infiltrating the concept of "pan-accounting" in teaching practice;

(2) Rationally arranging the curriculum teaching in accordance with the needs of the accounting profession in the era of digital economy;

(3) Using information technology to establish a mixed mode of teaching and cultivating composite professionals with applications;

(4) Constructing a composite dual-teacher teaching team;

(5) Constructing a teaching evaluation mechanism;

(6) Enhancing the construction of comprehensive practical training bases.

In the era of big data, we should promote the upgrading and digital transformation of the major of big data and accounting in higher vocational colleges and realize the transformation of the major from accounting to management accounting. Han Jing and Zhou Jianshan (2023) integrated IMA Management Accounting Competency Framework and China Management Accounting Professional Competency Framework into the research on the training of big data and accounting professionals in higher vocational colleges from the perspectives of professional training objectives, curriculum Settings, teaching staff and practical training conditions, attempted to build a training model for big data and accounting professionals in higher vocational colleges centered on professional competence.

Liu Xiaojing (2020), through the research on the problems and countermeasures of the curriculum of accounting majors in higher vocational colleges and universities, believes that the current curriculum of higher vocational accounting majors should be oriented by the job demand, establish the course content and teaching mode close to the actual work positions, so that the higher vocational education and the needs of the society can really realize the seamless docking to the actual work by upgrading the 3 parts as follows:

(1) Training objectives for accounting professionals in higher vocational colleges.

(2) Curriculum principles for accounting majors in higher vocational colleges.

(3) Selecting appropriate course content according to market demands and tasks.

Research on the curriculum system of the higher vocational accounting profession in the new economic era

At present, China's social development in the era of digital economy, accounting objects and accounting content of some changes, which also puts forward new requirements for the accounting professional curriculum system.

Shi Yihe (2023) believes that the accounting curriculum system should be reconstructed by integrating innovative teaching methods and concepts. the construction of the curriculum system path and safeguards in line with the laws of higher vocational accounting education, oriented to the new finance and economics and able to meet the needs of the era of the big intelligence, mobile and cloud, to enhance the students' professional competence as well as the comprehensive ability to adapt to the needs of the new era of development. It is not only conducive to improving the quality of education and teaching in higher vocational colleges and universities, but also conducive to the cultivation of high-quality new financial talents with pioneering and innovative ability and high comprehensive literacy.

Zhang Rongqing (2022), through the study of the optimization of the curriculum system of higher vocational accounting under the era of digital economy, found that the era of digital economy requires accelerating the reform of the talent cultivation mode of the accounting profession. Not only integrate we the "cloud, material, big intelligence and chain" technology in teaching means and methods, but also to deeply integrate digital technology into the accounting teaching content, reconstruct the accounting professional curriculum system, promote the transformation of the accounting professional teaching, and continuously improve the quality of the training of accounting professionals.

Wang et al. (2022) believe that the cultivation of professional spirit is the basis of teaching activities in the teaching of accounting major in higher vocational colleges. Although there are still some problems in the training of vocational accounting professional spirit, vocational teachers should integrate the training of professional spirit with the teaching activities of accounting course in the future, so as to implement the training of students' professional spirit. Schools should contact off-campus enterprises to build a foundation for off-campus practical training and build a complete assessment and evaluation system to ensure the improvement of talent training quality and lay a foundation for students' future development.

Qin Xuejie (2020) pointed out that the integration of accounting curriculum construction with "Internet +" in recent years is generally reflected in the establishment and improvement of the teaching resource base, the development of online and offline courses and the use of teaching methods and the popularization of accounting informatization courses, etc. However, the effect is not ideal in the actual training of accounting major in higher vocational colleges. Therefore, it is necessary to explore how to fully integrate "Internet +" with the curriculum setting and classroom teaching of accounting majors in higher vocational colleges, optimize the curriculum system, and improve the quality of talent training.

Mutual Adaptation of the Teaching Content and Curriculum of the Accounting Profession

In order to better meet the social demand for talents and cultivate applicationoriented talents with a solid professional foundation in accounting and skillful operation skills. Colleges and universities must pay attention to the optimization of the curriculum and teaching content of each major and strengthen the exploration of the construction of disciplines and characteristic brand majors (Cao, 2014). Cao Hui (2014) believes that the optimization of accounting curriculum system requires (1) scientific and reasonable accounting curriculum; (2) Optimize the accounting curriculum system guided by market demand.

At present, most of China's higher vocational accounting courses are still divided into three major sections: general culture courses, specialized courses and practical courses (Ouyang, 2011). Following the "three-section" disciplinary curriculum model, this curriculum system and layout is still essentially a discipline-oriented "knowledge-based" model. In the curriculum system, the main emphasis is placed on knowledge imparts courses, and the courses that are conducive to cultivating students' practical operation ability and comprehensive problem analysis ability are ignored, such as writing, academic papers, case analysis, simulation experiments, social work practice, etc. Therefore, in order to meet the social demand for accounting professionals, it is necessary to continue to optimize the curriculum and teaching content to coordinate and adapt to each other.

If the accounting professionals trained by colleges and universities can't meet the needs of the society, it will seriously affect the survival and development of the schools. In order to achieve the training goal of accounting major, its curriculum and teaching content system must be adapted to it, highlighting the applicability and pertinence. Zhao Huiyuan (2015) proposed:

(1) Set up the course content system. When setting up the accounting major curriculum in higher vocational colleges, we should start from the training goal and decompose the ability that students should have into three modules according to the analysis of vocational post ability (Xu, 2023), namely, basic quality ability, professional quality ability and related field expansion ability.

(2) Set up teaching content system. Higher vocational education should be closely combined with the market demand for talents (Fu & Xu, 2023), adjust the talent training plans of different knowledge structures, provide according to demand, and set the teaching content of related majors in a timely manner. According to the interrelated and relatively independent modular curriculum system, the school writes the syllabus of each course and selects the teaching content as the main basis of teaching work.

(3) Set up practical teaching links. Practical teaching courses can be taught through the mechanism of mutual trust and mutual recognition through mass circulation in the industry (Wang, 2023). In order to meet the needs of professional teaching, ensure the cultivation of students' professional post skills, meet the needs of higher vocational education teaching reform.

(4) Allocate professional teachers. Any curriculum is inseparable from teachers, so the construction of teachers has become an important part of the reform (Song, 2023). At the same time, in addition to the socialization of teachers, we can

cooperate with enterprises, and it is not difficult to realize "double teachers", which can complement each other and carry out related work more effectively.

(5) Set up a suitable teaching material system. The setting of teaching materials is particularly important, as it is a bridge and link between teaching and learning. Changes in teaching materials cannot catch up with changes in policies, so teaching materials must be revised and adjusted timely (Zhan & Liang, 2023). New teaching materials will provide more effective options for vocational education. The improvement and upgrading of these five aspects will provide important constructive suggestions for the accounting profession to respond to social development and need.

In summary, many research results of vocational colleges and universities are emphasizing employment-oriented and skill-cultivation-oriented, combining the demand for vocational qualification ability with teaching content, and focusing on the combination of work and study in order to improve students' practical and post practice ability. However, the curriculum is rarely associated with the market demand for talents, resulting in:

(1) The positioning of course objectives cannot meet the needs of economic development.

(2) The course content cannot adapt to the actual work requirements of enterprises.

(3) The method of course implementation does not allow students to really participate in practice.

To sum up, the "three-stage" model of accounting professional courses is no longer suitable for the stage of today's economic development, whether it is the training method, teaching content, curriculum setting, or training objectives, curriculum system, evaluation and feedback, all need to be qualitatively optimized. Therefore, with the advent of the era of big data and artificial intelligence, the accounting profession will gradually transform, which requires corresponding changes in curriculum management, curriculum setting, training objectives, teaching staff, training conditions, etc., to build a new accounting professional talent training model centered on professional ability. Of course, it means that the accounting profession must rely more on the needs of society so as to reverse the current situation of poor circulation of accounting professionals in the past. Therefore, it is urgent and necessary to carry out research on accounting curriculum management or curriculum design, and finally provide important constructive suggestions for the accounting profession to cope with social development and needs.



# CHAPTER 3 METHODOLOGY

The research methods include research design, data collection instruments, population and sample, instrument reliability, data collection procedures, and data analysis.

## Research Design

A mixed research approach was used in this study. A combination of quantitative and qualitative research methods was used to collect and analyze data. Firstly, the questionnaire is used to investigate the problems in the accounting curriculum. Then, the suggestions will be obtained from accounting curriculum models by conducting different teacher interviews at different universities. Finally, taking the market demand as the guidance, the accounting course of Ji'an College is optimized.

Table 1 Research Design Framework	

Steps	Descriptions	The participants and tools	
	Research Preparation		
4	Literature review, clarification of	Researcher	
I	research questions, clarification		
	of research methods		
	Instrument construction,		
	reliability check		
0	Development and pilot of the	1) Three experts conduct IOC scoring on the	
2	questionnaire	questionnaire and interview outline.	
	Semi-structured interview plan	2) Thirty respondents will pilot the	
		questionnaire.	
	Data collection		
3	1) Questionnaire	1) There were 180 respondents.	
	2) Interview	2) Five university teachers.	

#### Table 1 (Continued)

Steps	Descriptions	The participants and tools
	Data analysis	
	1) Factor analysis of	1) SPSS- Reliability analysis, Mean,
	questionnaire data	frequency, percentage, standard deviation
4		analysis, etc.
	2) The researchers conducted	2) The content is classified and summarized.
	content analysis on the interview	The data will be qualitatively interpreted and
	data	discussed.

Data collection instrument

-

The research tools used in this study include literature analysis, questionnaires, and interviews.

Literature analysis

We collected a large amount of research-related literature through online search databases, such as Google Scholar, China Knowledge Network (CNKI), and periodicals. This study reviewed the market demand, higher vocational accounting courses, course management, the cultivation of students' vocational ability, and other related literature, and summarized our views, to provide the basis for the next research.

Questionnaire

A questionnaire is a form that formulates questions expressed in the form of questions. They can be open-ended questions, single-choice, or multiple-choice, and surveys can use questionnaires. A method in which the researcher uses this measurement to quantify the problem under study and thus collect reliable information. This study uses questionnaires for employers. The purpose is to investigate the problems existing in the accounting courses.

#### Interview

A way to understand the thoughts of the target population is through face-toface conversations between the researcher and the target population. Get suggestions for accounting curriculum models.

#### About the questionnaire

#### Population and Sample

The population of this study is the employment units of accounting graduates of grades 2018, 2019, and 2020 in Ji'an College. Entrust the accounting supervisor or above of the graduate's unit to fill in. The number of graduates from the class of 2018 to 2020 is about 370. The 370 graduates are employed in about 333 companies. Considering the population size, according to the formula provided by Krejcie and Morgan (1970), at least 180 of 333 companies are selected as respondents.

Table 2 According to Krejcie and Morgan (1970):

N	S		
333	180		
N is Population Size, S is Sample Size			

To ensure the reliability of the data, the number of questionnaires issued consisted of 180 in this study. By collecting amounts of data, the researchers can analyze that information more accurately and further promote better decisions and strategies.

## Questionnaire (see Appendix A)

The questionnaire consists of three parts.

Part1: General information

This section asks about two pieces of information: The industry nature of the company and the size of the company.

Part2: Employer Rating Scale for Students' Abilities

This section was constructed by using a five-scale Likert method, consisting of the basics knowledge, professional ethics, accounting big data analysis ability, ability to learn, and interpersonal skills. The five levels were 1) lowest level, 2) low level, 3) Medium level, 4) high level, and 5) highest level.

Part3: Suggestions on students' ability from employers This part is an open-ended question

#### Interview about the accounting curriculum model

Population and Sample

Since the researchers of this paper want to discuss the accounting curriculum model descriptively, this study uses interviews. This is a semi-structured interview that addresses questions about the accounting professional curriculum model.

A semi-structured interview was constructed and 5 university teachers were selected. The five university teachers must have the following four qualifications: (1) more than 10 years of accounting-related work experience; (2) School administrators; (3) Obtaining the certification of domestic professional accounting institutions (such as CPA, CMA, Senior accountant, and other certificates); (4) Bachelor degree or above.

In this paper, researchers will design 6 questions to conduct informal interviews with 5 interview objects. In this method, there is only a rough basic requirement for the conditions of the interviewees and the questions to be asked, and the interviewers can flexibly make necessary adjustments according to the actual situation at the time of the interview. The purpose is to obtain an accounting curriculum model.

(1) Interview location: the accounting conference room of the visited school.

(2) Interview duration: 30 minutes for each respondent.

(3) Interview outline (see Appendix B)

The questionnaire and interviews were reviewed by academic advisors and three experienced faculty members, and the project-objective consistency (IOC) was between 0.67 and 1.00. The reliability of the questionnaire was piloted with 30 respondents in the non-sample group to determine its reliability.

(1) Basic characteristic statistics

Category	Frequency	Percent
Manufacturing industry	2	6.67
Social service industry	5	16.67
Agriculture	3	10.00
Transportation industry	8	26.67
Wholesale and retail industry	8	26.67
Construction industry	2	6.67
Information Technology Industry	2	6.67
Total	30	100.0

Table 3 Industry nature of the company basic situation statistics

According to the data presented in the table, the distribution of employees across different industries is as follows: The manufacturing industry employs 2 individuals, accounting for 6.67% of the total workforce; Social service industry employs 5 individuals, representing 16.67%; Agriculture sector has a workforce of 3 people, constituting 10.00%; Transportation industry employs 8 individuals, making up 26.67%; Wholesale and retail industry also has a workforce of 8 people, accounting for another 26.67%; Construction industry employs 2 individuals, amounting to a share of 6.67%. Lastly, the Information Technology Industry also has a headcount of two employees with a proportionate representation of 6.67%.

Table 4 The size of your company, Statistics

class	Frequency	Percent
More than 500 employees	2	6.67
Between 300-500 employees	4	13.33
Between 100-300 employees	12	40.00
Between 30-100 employees	10	33.33
Less than 30 employees	2	6.67
Total	30	100.0

According to the data presented in the table, it can be observed that for companies of different sizes, those with more than 500 employees account for 6.67% (2 individuals). Companies with a workforce between 300-500 employees represent 13.33% (4 individuals), while those with a staff size ranging from 100-300 have 40% representation (12 individuals). Additionally, companies employing between 30-100 people constitute 33.33% (10 individuals), and those with less than 30 employees make up another 6.67% (2 individuals).

## (2) inter-scorer's reliability

The reliability of a scale is measured to assess the consistency and stability of its results. When using the internal consistency reliability detection scale, a Cronbach's Alpha value greater than or equal to 0.9 indicates good reliability, while values between 0.8 and 0.9 indicate acceptable reliability, and values between 0.7 and 0.8 indicate acceptable reliability.

During the pretest phase, attention should also be given to Corrected Item-Total Correlation (CIT) and Cronbach's Alpha if an item is deleted from analysis (CITC). If the CITC value for an item falls below 0.4, it suggests weak correlation with other items and warrants consideration for removal from the scale. Furthermore, if deleting an item significantly improves the overall reliability coefficient, it provides justification for its deletion. Table 5 Reliability statistics

Dimension	Ducient	Correction Total	Item deleted	Cronbach <b>α</b>
Dimension	Project	corcorrelation (CIT)	$\alpha$ coefficient	Coefficient
	BK1	0.762	0.871	0.897
	BK2	0.786	0.863	
The Basics knowledge	BK3	0.788	0.861	
	BK4	0.765	0.871	
	PE1	0.781	0.916	0.927
	PE2	0.874	0.898	
Professional Ethics	PE3	0.841	0.905	
	PE4	0.817	0.909	
	PE5	0.738	0.924	
	DA1	0.842	0.901	0.925
Accounting his data	DA2	0.835	0.903	
analysis ability	DA3	0.751	0.919	
	DA4	0.782	0.913	
	DA5	0.823	0.905	
	AL1	0.752	0.867	0.893
	AL2	0.723	0.873	
Ability to learn	AL3	0.763	0.865	
	AL4	0.711	0.876	
	AL5	0.745	0.869	
	IS1	0.696	0.838	0.867
Interner and akilla	IS2	0.642	0.858	
merpersonal skills	IS3	0.777	0.804	
	IS4	0.760	0.812	
Total				0.953

According to the table provided, the Cronbach's  $\alpha$  coefficient for Basic Knowledge is 0.897, Professional Ethics is 0.927, Accounting Big Data Analysis Ability is 0.925, Ability to Learn is 0.893, Interpersonal Skills is 0.867, and the overall Cronbach's  $\alpha$  coefficient for the entire table is 0.953. These results indicate that the data shows strong reliability and a high level of data quality.

Additionally, all items demonstrate a total corrected item-total correlation (CITS) greater than 0.4 and no item has an  $\alpha$  coefficient higher than its respective dimension's Cronbach's Alpha coefficient, suggesting good inter-item correlation and robust data reliability.

## Data collection procedures

Questionnaire

1. Respondents were informed of the general content of the questionnaire and their consent was obtained by telephone 15 days before the start of data collection.

2. Within one month, the questionnaire Star Software was used to distribute 180 questionnaires through the Internet and collect data to ensure that the number of valid questionnaires was 180.

3. The questionnaires not returned to the researcher by the end of the second week were followed up.

Semi-structured interview

There are 5 experts in total, and a one-on-one interview is a face-to-face form. The researcher will notify the respondents of the appointment time by phone 15 days in advance. Under the consent of the respondents, the interview data will be recorded. After the interview, use Iflytek software to convert the recorded content of the interview into text.

## Data Analysis

## Questionnaire

Data analysis was performed using statistical software tools. The Statistical Package for Social Science: SPSS (Version 26.0).

1. In the first part, a frequency and percentage analysis are conducted on the utilization of general information. The frequency analysis method comprehends the industry's nature and investigates unit size, presenting these figures as numbers and percentages in a three-line table format.

2. The second part employs a 5-level Likert rating scale to evaluate students' abilities. These abilities are categorized into five dimensions: basic knowledge, professional ethics, accounting big data analysis ability, learning ability, and interpersonal relationship processing ability. Mean and standard deviation analyses are performed on each dimension to assess the current state of students' abilities. This allows for an understanding of the status quo across different abilities and their score ranges while also facilitating a preliminary comparison of average values among various abilities. Ultimately, this process identifies and summarizes issues existing within the accounting course.

Scale	Level	Mean Range
1	lowest	1.0-1.49
2	low	1.5-2.49
3	moderate	2.50-3.49
4	high	3.5-4.49
5	highest	4.50-5.00

3. The third part involves classifying and summarizing employer suggestions regarding students' abilities.

### Semi-structured interview

This part classifies and summarizes the interview answers about the accounting curriculum model. These data are quantitatively interpreted and discussed.

# CHAPTER 4 **FINDINGS**

This chapter discusses the study's findings. The research questions formulated in Chapter 1 serve as a framework for presenting the findings. The data obtained from the questionnaires and interviews were analysed.

## Questionnaire

Part1: General information

Table 6 Industry nature of the company	181-2-1		
Project	Frequency	Porcont	
FIOJECI	(n=180)	reicent	
Manufacturing industry	39	21.66	
Social service industry	18	10.00	
Agriculture industry	25	13.89	
Transportation industry	10	5.56	
Wholesale and retail industry	37	20.56	
Construction industry	31	17.22	
Information Technology Industry	12	6.67	
Others	8	4.44	
Total	180	100.0	

From Table 6, it can be seen that this project studies the industry of the investigated companies. The study sample was 180 companies. Thirty-nine companies are in the manufacturing industry, which accounts for 21.66% of the research sample. Thirty-seven companies are in the wholesale and retail industry, and the wholesale and retail industry accounts for 20.56% of the research sample. Thirty-one companies are from the construction industry, which accounts for 17.22% of the research sample. Twenty-five companies are from the agriculture industry, accounting for 13.89% of the research sample. Eighteen companies belong to the social service industry, which accounts for 10% of the research sample. Twelve are in the information technology industry, which accounts for 6.67% of the research sample. Ten are from the transportation industry, accounting for 5.56% of the research samples. Eight companies are from other industries, and other industries account for 4.44% of the research sample.

Draigat	Frequency	Dereent	
Project	(n=180)	Percent	
More than 500 employees	21	11.67	
Between 300-500 employees	70	38.89	
Between 100-300 employees	54	30.00	
Between 30-100 employees	26	14.44	
Less than 30 employees	9	5.00	
Total	180	100.0	

Table 7 The size of the company

It can be seen from Table 7 that this project studies the size of the company under investigation. The sample was 180 companies. The size of 70 companies is 300-500 employees. Companies with 300-500 employees accounted for 38.89% of the study sample. The size of 54 companies is 100-300 employees. Companies with 100-300 employees comprised 30% of the study sample. The size of 26 companies is 30-100 employees. Companies with 30-100 employees accounted for 14.44% of the study sample. The size of 21 companies is more than 500 employees. Companies with more than 500 employees accounted for 11.67% of the study sample. Nine companies have fewer than 30 employees. Companies with fewer than 30 employees comprised 5 percent of the study sample. Part2: The employer's rating scale for students' ability

This section presents descriptive statistics for each dimension. The five dimensions are The Basics knowledge, Professional Ethics, accounting big data analysis ability, Ability to learn, and Interpersonal skills.

Question 1 under the dimension of The Basics knowledge is represented by the basics knowledge of accounting theory. Problem 2 is expressed by accounting practice experience. Problem 3 is expressed in terms of other disciplinary knowledge. Question 4 is expressed in terms of social work practice experience.

Question 5 under the Professional Ethics dimension is represented by integrity. Question 6 is expressed in terms of compliance with the law and the separation of public and private work. Question 7 With the implementation of an accounting standards system, accounting information is true and complete. Question 8 is expressed by love and dedication to work and resisting accounting fraud. Question 9. Continuous improvement of accounting professional ability.

Question 10 in the dimension of Accounting big data analysis ability is represented by the financial system. Question 11 is expressed in office software. Question 12 is expressed in terms of financial-related systems. Question 13 is represented by a service system. Question 14 is expressed in terms of using software data analysis and providing suggestions for improvement.

Question 15 under the Ability to learn dimension is represented by metacognitive ability. Question 16 is expressed in terms of information processing capabilities. Question 17 is expressed in terms of knowledge application ability. Question 18 is expressed in terms of technical capability. Question 19 is expressed in terms of self-motivation.

Question 20 in the dimension of Interpersonal skills is expressed by presentation skills. Question 21 is expressed in terms of teamwork ability. Question 22 is expressed by Cross-cultural communication skills. Question 23 is expressed in terms of organization and coordination ability.

We used a five-level scale (from lowest ability level to highest ability level) and the average score derived from this scale was interpreted as the following range (Based on Saiyot and Saiyot, 1997):

Scale	Ability Level	Mean Range
1	lowest	1.0-1.49
2	low	1.5-2.49
3	moderate	2.50-3.49
4	high	3.5-4.49
5	highest	4.50-5.00

Average in 4.5-5.00 this program is the highest in student ability. The average student ability in this program is high in 3.5-4.49. The average student ability in this program is medium in 2.50-3.49. The average student ability in this program is low at 1.5-2.49. The average student ability of this project is the lowest in 1.0-1.49.

Descriptive statistics for each dimension

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Dimonoionality	Maan	Standard	Ability Level	
Dimensionality	Mean	Deviation		
The Basics knowledge	3.336	0.972	moderate	
Professional Ethics	3.362	0.939	moderate	
Accounting big data analysis ability	3.400	0.955	moderate	
Ability to learn	3.439	0.949	moderate	
Interpersonal skills	3.372	1.033	moderate	
Total	3.384	0.699	moderate	

Table 8 Descriptive statistics for each dimension

As can be seen from Table 8, the average comprehensive ability level of students is at the medium level ( $\overline{X} = 3.384$ ). Among them, the average level of learning ability is in the middle level ( $\overline{X} = 3.439$ ), but the highest among the five abilities. The average level of big data analysis ability is medium ( $\overline{X} = 3.400$ ). The mean level of interpersonal skills ability was medium ( $\overline{X} = 3.372$ ). The average level of professional ethics was medium ( $\overline{X} = 3.362$ ). The average level of basic knowledge ability was medium ( $\overline{X} = 3.336$ ) but lowest among the five abilities.

Table 9 The Basics Knowledge

Project	Mean	Standard Deviation	Ability Level
Accounting theory	3.378	1.104	moderate
Accounting practical experience	3.278	1.210	moderate
Other disciplines knowledge	3.339	1.129	moderate
Social work practice experience	3.350	1.175	moderate
Total	3.336	0.972	moderate

As can be seen from Table 9, students' ability in basic knowledge is at an average level ( $\overline{X}$  = 3.336). The top item is accounting theory. The average value of accounting theory is 3.378. The minimum item is practical accounting experience. The average value of practical accounting experience is 3.278.

Table 10 Professional Ethics

Project	Mean	Standard	Ability Level
		Deviation	
Integrity	3.356	1.171	moderate
Obey the law and distinguish between	3.422	1.118	moderate
public and private work			
Implement accounting standards,	3.289	1.155	moderate
ensure the authenticity and integrity of			
accounting information			
Loving jobs and resisting accounting	3.383	1.125	moderate
fraud			
Continuously improve their accounting	3.361	1.176	moderate
professional ability			
Total	3.362	0.939	moderate

As can be seen from Table 10, the ability level of professional ethics is at the medium level ( $\overline{X}$  = 3.362). Compliance with the law, distinguishing between public and private jobs, averaged 3.422. The average value of loving accounting work and resisting accounting fraud was 3.383. The average value of continuously improving accounting competence was 3.361. The average trustworthiness was 3.356. The average value of implementing accounting standards and ensuring the authenticity and integrity of accounting information is 3.289.

Table 11 Accounting big data analysis ability

Project	Maan	Standard	Ability Level
	Wear	Deviation	
Financial system	3.328	1.147	moderate
Office Software	3.422	1.138	moderate
Finance-related systems	3.400	1.146	moderate
ERP systems	3.394	1.175	moderate
Use software to analyze the financial	3.456	1.155	moderate
situation of enterprises and provide			
improvement suggestions			
Total	3.400	0.955	moderate

As can be seen from Table 11, the ability of accounting big data analysis is at a medium level ( $\overline{X}$  = 3.400). The average value of the software used to analyze the financial situation of the enterprise and make suggestions for improvement was 3.456. The average for office software was 3.422. The average for financial-related systems was 3.400. The average for ERP systems is 3.394. The average for the financial system was 3.328.

Table 12 Ability to Learn

Project	Moon	Standard	Ability Level
	MEAN	Deviation	
Metacognitive ability	3.456	1.169	moderate
Metacognitive ability	3.450	1.135	moderate
Knowledge application ability	3.478	1.136	moderate
Technical ability	3.394	1.141	moderate
Self-motivation	3.417	1.113	moderate
Total	3.439	0.949	moderate
As can be seen from Table 12, the level of learning ability is at an average level  $(\overline{X} = 3.439)$ . The top item is the ability to use knowledge. The average of knowledge application ability was 3.478. The minimum item is technical competence. The average technical ability was 3.394.

Dimensionality	Mean	Standard	Ability Level
		Deviation	
Presentation skills	3.361	1.181	moderate
Teamwork ability	3.494	1.217	moderate
Cross-cultural communication skills	3.344	1.211	moderate
Organizational and coordination ability	3.289	1.221	moderate
Total	3.372	1.033	moderate

Table 13 Interpersonal Skills

As can be seen from Table 13, the average level of interpersonal skills ability is at the medium level ( $\overline{X}$  = 3.372). The average value of teamwork ability is 3.494. The average value of expression ability is 3.361. The average value of intercultural communication ability is 3.344. The average value of organizational coordination ability is 3.289.

Part 2, respondents were asked to indicate students' competence level in the form of basic knowledge, professional ethics, accounting big data analysis ability, ability to learn, and interpersonal skills. The survey used a five-level rating scale (from the highest level to the lowest level), and the average score derived from the scale was used as the interpretation.

This part is for question 1, which is what problems exist in accounting courses. The answers are listed in Table 6 (The Basics knowledge), Table 7 (Professional Ethics), Table 8 (Accounting big data analysis ability), Table 9 (Ability to learn) and Table 10 (Interpersonal skills). The results show that basic knowledge, professional ethics, accounting big data analysis ability, learning ability, and interpersonal skills are all at a moderate level. The ability level of students needs to be improved, and the accounting curriculum has problems and needs to be optimized.

Part 3: Open-ended questions: Employers' suggestions on students' capabilities

There is no data in this part. After the data collection, the respondents were interviewed and agreed that the questionnaire design was comprehensive enough and had no other comments.

### Analysis of the data obtained from the interviews

Characteristics of the interviewees

In order to study the accounting course management method of Ji'an College oriented by market demand, improve the education quality of accounting in Ji'an College, and cultivate more high-quality accounting talents in line with market demand, this interview collected a total of 5 valid interview records.

The interviewees all have a high academic background and rich professional experience, covering several positions such as vice dean, Dean of Academic Affairs, and dean of the department. All hold CPA (CPA) and CMA (management accountant) and other professional certificates, showing their professional quality and practical ability in the accounting field. Such selection of interviewees helps to have a comprehensive and in-depth understanding of the current situation and problems of accounting course management and the changes in market demand and provides valuable first-hand information for subsequent research. At the same time, the diversity of the interviewees also ensures the universality and representativeness of the research results, which can more accurately reflect the overall situation of current accounting professional education.

Analysis of the interview results

(1) Advantages of accounting major

The professional advantages of Interviewee 1's school are a strong professional background, abundant teachers, advanced training equipment, and close cooperation between school and enterprise.

1) Interviewer 1 has a master's degree in accounting an MBA degree and rich working experience.

2) The school has many teachers like Interviewer 1 with highly educated teachers and rich practical experience.

3) The school has special accounting trainers and equipment, which can simulate the actual work process.

4) Students have cooperative relations with many leading enterprises in Jiangxi Province, and students have the opportunity to sign labor contracts with enterprises or practice in enterprises directly.

The professional advantages of Interviewer 2's school are strong teachers, curriculum keeping up with social development, paying attention to practical education, and professional management.

1) Teachers have rich industry experience and solid theoretical knowledge.

2) The course content is often updated, paying attention to the cultivation of cutting-edge fields such as financial analysis and management accounting.

3) It has a practice base inside and outside the school, and a teaching mode combining practice and theory.

4) The understanding and planning of the college administrators should start from the needs of the industry.

The professional advantages of interviewer 3's school are strong teachers, emphasis on practical teaching, and close cooperation between the school and enterprise.

1) Most of the teachers have high education and professional certificates such as CPA and CMA.

2) There is a special accounting laboratory, equipped with various financial software, to simulate the actual working scenarios.

3) Have cooperative relations with many enterprises and provide internship opportunities for students.

The professional advantages of Interviewer 4's school are rich teachers and practical experience, reasonable curriculum setting and emphasis on practical teaching.

1) Teachers can bring practical experience in work to the classroom and have rich industry experience.

2) The curriculum not only pays attention to the transmission of basic knowledge but also keeps up with the development of The Times.

3) Have cooperation relations with many enterprises to provide rich internship opportunities for students.

The professional advantages of interviewee5's school are excellent teaching staff, advanced curriculum, emphasis on practical teaching, and timely updating of course content.

1) The teacher team has profound professional knowledge and rich practical experience.

2) The course not only focuses on the teaching of basic knowledge but also keeps up with the development of The Times. For example, practical courses such as accounting big data analysis are offered.

3) Cooperate with many enterprises to provide rich internship opportunities.

4) Organize teachers to participate in training, understand the latest policies, regulations, and practical trends, and timely integrate into classroom teaching.

As can be seen from the above interview, the respondent schools have various professional advantages in accounting majors. First of all, the strong faculty is one of the highlights of the school. Whether teachers with high education and rich practical experience or teachers with professional certificates and solid theoretical knowledge, they provide students with high-quality teaching. They not only impart knowledge but also bring practical experience in work into the classroom, benefiting students a lot.

Secondly, the respondent schools also kept up with social development in the curriculum. The course content not only focuses on the teaching of basic knowledge but also covers cutting-edge fields such as financial analysis and management accounting, so that students can have a comprehensive professional quality. At the same time, the school also updates the course content in a timely manner to ensure that the knowledge and skills of students keep pace with the market demand.

In addition, practical teaching plays an important role in the school accounting major. The school has special accounting trainers and equipment, which can simulate the actual work process and let students master skills in practice. At the same time, the school has also established close cooperative relations with several enterprises, providing students with internship opportunities and the possibility of signing labor contracts with enterprises. This school-enterprise cooperation mode not only improves the student's practical ability but also lays a solid foundation for their future career development.

Finally, the management of the school also showed their professional understanding and planning of the accounting major. They can make scientific and reasonable teaching plans and training plans based on the needs of the industry to ensure that students can quickly adapt to the market demand after graduation.

To sum up, the respondent school has obvious professional advantages in the accounting major, providing students with high-quality teaching and practice opportunities, and laying a solid foundation for their future career development. (2) Employment focus of accounting major

Interview1

1) Traditional accounting positions: I need to master financial software and constantly learn new regulations and standards

2) Decision-supporting accounting talents: analyze financial data, make suggestions, and improve economic benefits

3) Big data analysis ability: accounting talents who deal with and analyze big data

Interview2

1) Digital accounting: rising with the development of enterprise

informatization

2) Management accounting: Participate in enterprise decision-making, improve efficiency, and save money

3) Tax planning: The tax law changes quickly and requires professional

tax talents

4) Compliance and audit: strict supervision and increased demand Interview3

Ability of accounting informatization and big data analysis: master the use of data analysis and big data tools

Interview4

1) Financial data analysis: Master big data analysis skills and support

enterprise decision-making

2) Tax planning: reasonable tax avoidance and reduced tax costs Interview5

1) Big data analysis: Extract useful information from massive data

2) Management accounting: to provide decision support for enterprises

- 3) Tax planning: reasonable tax avoidance and reduced tax costs
- 4) Accounting for emerging industries: such as e-commerce and

other industries

It can be seen from the above summary that the future employment direction of vocational accounting majors in higher vocational education mainly focuses on the following aspects:

First, digitalization and big data analysis ability. With the increase in enterprise information and data volume, this ability is becoming more and more important;

Second, management accounting and decision support, enterprises need accounting talents to participate more in the management and decision-making of enterprises;

Third, tax planning and compliance audit. With the change in tax law and the improvement of regulatory requirements, the demand in this field is also increasing;

Fourth, the accounting of emerging industries, such as the rapid development of e-commerce and other industries, has also brought new accounting demand.

(3) Suggestions on school-enterprise cooperation and Promotion of employment opportunities

For "What suggestions do you have for promoting school-enterprise cooperation and seeking more internship and employment opportunities for students?" The advice of the five interviewers is as follows:

Interviewer 1 mentioned that the school should take the initiative to contact enterprises: find enterprises with strength and needs through alumni resources and industry associations and establish cooperative relationships. Our school also has cooperation with many leading enterprises in Jiangxi Province. After graduation, our students can directly sign labor contracts with schools and enterprises. In addition, our students will also practice in our enterprise, and really let them in contact with our actual work. Adjust the teaching content according to the needs of enterprises: develop the new enterprises. We are not only including the current existing enterprises; we also want to develop new enterprises. According to the needs of our new enterprise to adjust the content of our teaching, so that we students can learn things can really to the

enterprise is more practical. Invite the enterprise experts to give lectures: let the students understand the actual needs and work process of the enterprise and let the enterprise experts understand the level and ability of the students. Our school can also invite some experts from the enterprise to give lectures in our school so that our students can understand the actual needs and work process of the enterprise so that our enterprise experts can understand the level and ability of our students. In this way. It will be easier to communicate and easier to cooperate. Carry out project cooperation: jointly develop courses, scientific research cooperation, etc., improve students' practical ability, and solve practical problems for enterprises. Now we are also carrying out some projects with the enterprises, such as the one we already cooperate with, including the courses we jointly develop, and the scientific research cooperation. I think letting our students have real participation skills, in this way, can not only improve our student's practical abilities but also solve some practical problems for the enterprise.

Interviewer 2 proposed to establish a stable cooperative relationship: schools should take the initiative to go out, establish a long-term cooperative relationship with enterprises, and jointly develop courses so that the actual needs of enterprises can be reflected in teaching. To establish a stable cooperative relationship, schools should take the initiative to go out and establish a long-term cooperative relationship with enterprises. You can't just hold a job fair or give a lecture. You have to be sustainable. For example, we can develop courses together with enterprises, so that the actual needs of enterprises can be directly reflected in our teaching. Organize students to visit enterprises: organize students to visit enterprises regularly to understand the work of accounting in enterprises, which is more effective for future career planning. How to let students and enterprises know each other, we can regularly organize students to visit enterprises, and let them see how accountants work in the enterprise, this will be more effective for their future career planning. At the same time, companies can also learn about students in this way to see which children have the potential and target talent in advance. Introduce enterprise experts to teach: hire experts from enterprises to attend school classes or give lectures, and at the same time,

school teachers can also go to enterprises for temporary exercise. We can find some experts from the enterprise experts to come to the school, or to give lectures, and let the students listen. At the same time, school teachers can also go to enterprises to exercise, such teaching can be more down to earth. Establish an effective feedback mechanism: after the internship, establish a feedback mechanism to discuss student performance and constantly adjust the cooperation mode. Students have to say about the internship, what aspects do well? What needs to be improved? School teachers and corporate people also have to sit down and talk about student performance. In this way, both sides can constantly adjust and make the cooperation to a higher level.

Interviewer 3 believes that to establish a stable cooperative relationship: schools should take the initiative to establish a long-term cooperative relationship with enterprises, and jointly develop courses so that the actual needs of enterprises can be reflected in the teaching. In school-enterprise cooperation, I think the school should take the initiative. You can visit enterprises more often to understand the needs of enterprises and adjust the teaching content according to their needs. For example, enterprises need people who can use some software, and the school will quickly add the software to the course. Organize students to visit enterprises: I organize students to visit enterprises regularly, understand the practical work of accounting in enterprises, and enhance the effectiveness of career planning. Schools can also work on projects together with companies to involve students. Our school had cooperated with a large enterprise to do a financial analysis project before, and the students learned a lot of practical skills in the process.

Interviewer 4 believes that to promote school-enterprise cooperation, the school should take the initiative to actively contact enterprises, understand the needs of enterprises, and recommend students. Establish long-term and stable cooperative relations, so that the enterprise will become the student internship base and employment base. The school should take the initiative and actively contact the enterprise, without waiting for the enterprise to come to us. We should take the initiative to understand the needs of the enterprises and recommend our students to the

enterprises. We can have more contact opportunities between enterprises and students by holding job fairs and corporate lectures. Secondly, it is necessary to establish a longterm and stable cooperative relationship, not one-time cooperation, to establish a longterm cooperative relationship with enterprises, so that the enterprises become our internship base and employment base. The cooperation willingness of enterprises can be enhanced by signing cooperation agreements and establishing scholarships.

Interviewer 5 proposed that the school should take the initiative to actively contact enterprises, understand the needs of enterprises, and recommend students. Our school also has a cooperative relationship with many outside enterprises. Students have many opportunities to practice in the enterprise, and they can also understand the actual needs of the enterprise. Establish long-term and stable cooperative relationships: establish long-term cooperative relationships with enterprises and take the enterprise as the internship base and employment base. Our school has cooperation with many outside enterprises, such as some large accounting firms, and fintech companies. These collaborations can allow students to participate in such real projects of enterprises to use the knowledge they have learned to conduct a big data analysis. Joint projects: Cooperate with enterprises to carry out projects, let students participate, and learn practical skills. Establish an internship and employment information platform: to facilitate enterprises to release recruitment information and students to deliver resumes.

To sum up, the five interviewers emphasized that the school should take the initiative to establish contact and cooperation relations with enterprises, deepen the understanding and cooperation between both sides through various forms such as visiting, teaching, and project cooperation, and adjust the teaching content according to the needs of enterprises, to strive for more internship and employment opportunities for students. (4) Difficulties faced by accounting graduates in finding employment

As for the difficulties that higher vocational education accounting graduates may face in employment, the interviewees gave some information:

Interviewer 1

1) Educational competition: there are many undergraduate and graduate students, and higher vocational students are at a disadvantage in academic qualifications. From one of my points of view, I understand a situation, is the degree. There are too many people studying accounting right now. Undergraduate courses, graduate students are a lot of, like a student of our higher vocational college, in the degree is no more than somebody else.

2) Practical ability needs to be strengthened: professional quality and professional ability should be improved, so that enterprises can see its value. The practical ability of the students in our higher vocational colleges needs to be strengthened. If we want to highlight one of our own advantages, we must improve our professional quality, and professional ability, so that our enterprise can really see the value of our students.

3) Fast knowledge update: accounting regulations, standards, and technologies are updated quickly, and continuous learning is needed to keep up with the requirements. Our knowledge is now updated very quickly, like what accounting regulations are often changed, and some new technologies. So, our students have to keep learning to keep up with the requirements of our current society, to be able to adapt to these requirements.

4) Lack of practical experience: recent graduates lack experience and are not easy to be valued by enterprises. Lack of practical experience is also a problem that we are facing now. There are many enterprises that hope to recruit people with experience and education. Our students have little graduation experience, so they are unlikely to be valued by enterprises. Interviewer 2

1) The connection between theoretical knowledge and practical operation: enterprises need graduates to have both practical ability and solid theoretical knowledge and professional skills. The convergence between theoretical knowledge and practice may be a problem. Higher vocational education pays more attention to practice, but sometimes graduates will find that enterprises need not only hands-on ability but also a lot of theoretical knowledge and professional skills.

2) Educational requirements: many enterprises require the first degree of 985/211, and higher vocational education students have a great disadvantage in this area. Now the enterprises still have certain requirements for academic qualifications. Many enterprises require 985 / 211 first education, so our higher vocational education students have a big disadvantage in this area. Although our student's practical ability is very strong, compared with undergraduates and graduate students, education is not dominant.

3) Competitive pressure: the competition in the accounting industry is fierce, especially the recent graduates who lack of experience, and the competition is at a disadvantage. The competition in the accounting industry is fierce, especially the lack of recent graduates. Competition but for those who have a few years of work experience, the competition is always at a disadvantage.

4) Unclear career development path: some graduates do not understand the development direction of accounting careers and do not know how to plan their careers. Some graduates may not know enough about the development direction of the accounting career and do not know what they can do in the future. How do you plan your career? This may also lead them to be confused in their employment.

5) Single skills: the lack of management and decision-making ability may make graduates less popular in the job market. This part is also a big problem for them. Some accounting graduates may only focus on accounting, but now enterprises prefer their employees to be versatile. Being able to process financial statements, you can also do analysis and even have to participate in some management. Interviewer 3

1) Fierce competition: Many graduates are employed in the accounting industry, with limited positions and great competitive pressure. The competition is too fierce, and too many people will study accounting. Many companies require work experience, but the students just graduated from which experience?

2) Knowledge aging: The accounting industry technology is updated quickly, and graduates may face the problem of knowledge aging. Knowledge is updated too quickly. Students do not continue to learn; it is easy to lag behind.

3) Lack of comprehensive quality: some graduates lack comprehensive quality such as communication ability and teamwork ability, which affects employment. Some student's professional ethics do not pass, which is a big taboo in the enterprise. Poor interpersonal relationship handling will also affect employment, after all, the workplace does not just rely on professional knowledge.

Interviewer 4

1) Fierce job competition: the accounting industry is highly competitive, with a large number of graduates and limited positions. Now there are too many people learning accounting, not only undergraduate and junior college students, but also many people in society through self-study training and other ways, the graduates will face competitive pressure will be very big.

2) Knowledge aging: The technology of the accounting industry is updated quickly, and graduates may face aging knowledge and need to keep learning new technologies. Professional skills are not solid enough, some students do not study hard in school, professional knowledge is not solid enough, the actual operation ability is not strong, the job cannot quickly adapt to the work requirements, easy to be eliminated.

3) Improvement of comprehensive quality requirements: enterprises need employees to have high communication skills, teamwork ability, and other comprehensive qualities, and some graduates may be lacking in this respect. Let the students experience interpersonal relationships in the workplace, and improve their communication skills and team cooperation ability, to help the students correctly deal with the differences and contradictions in the interpersonal relationship.

Interviewer 5

 Fierce competition: too many people study accounting, and the competition is fierce. The competition in the accounting industry is very fierce right now.
 The number of graduates is very large, and the position is limited.

2) Enterprise requires work experience: many enterprises require work experience, but students lack experience. In many enterprises, he is required to have work experience, which is just graduated from these students. I think he is a big challenge, they don't have any work experience, where is the work experience?

3) Fast knowledge update: The knowledge update speed is fast, and students need to keep learning. I think the technology of the accounting industry is updated very fast. Now graduates may face the problem of aging knowledge, some students in the school may learn a lot of knowledge you are not so comprehensive.

4) Professional ethics: failing professional ethics will affect employment. We should put professional ethics education throughout the whole teaching process, and we can open special professional ethics courses or integrate this professional ethics content into our professional courses so that we can guide students to establish a correct value and professional views.

5) Interpersonal relationship processing: good interpersonal relationship processing skills are required in the workplace. There are some graduates who I think his comprehensive quality is not high enough. For instance. His communication skills and teamwork skills are not strong. In fact, in this respect, he will also affect an employment direction and an employment demand

# (5) Investment allocation of your university in the accounting major

Interviewer 1

In terms of teaching staff, increase investment, introduce teachers with rich practical experience, and improve the teaching level of teachers. In terms of professional knowledge, it is to update the textbooks and teaching content in time to ensure that students learn the latest knowledge. In terms of professional skills, it is to provide practical opportunities, true training equipment, and school-enterprise cooperation, improving students' practical ability. In terms of vocational quality education, Professional ethics should be integrated into teaching, and students' professional quality should be cultivated through case analysis and professional ethics lectures.

## Interviewer 2

In terms of teaching staff, increase investment, introduce teachers with rich practical experience, and improve the teaching level of teachers. In terms of professional knowledge, the textbook is updated, the course content keeps up with The Times, and more case analysis, so that students can learn accounting knowledge in solving practical problems. In terms of professional skills, do more practical training, build a simulation laboratory, let students operate in the simulated enterprise environment, and improve their practical ability. In terms of vocational quality education, take more teamwork courses to enable students to communicate and cooperate in group assignments; give lectures and share workplace rules.

# Interviewer 3

In terms of teaching staff, increase the investment in teacher training, organize teachers to participate in professional training and academic exchange activities, update knowledge, and improve teaching levels. In terms of professional knowledge, update the teaching materials and teaching content in time, invite enterprise experts to give lectures, and introduce practical work cases and experiences. In terms of professional skills, through case teaching, simulation, and practical training, improve students' professional skills. In terms of vocational quality education, attach importance

to professional ethics education, and guide students to establish correct values through case analysis, lectures, and other ways.

### Interviewer 4

In terms of teaching staff, Increase the investment in teacher training, regularly organize teachers to participate in the training, and improve the teaching level. In terms of professional knowledge, Update the course content to reflect the latest accounting standards, regulations, and practices. Invite the industry experts to give lectures, and let the students understand the latest development trends of the industry. In terms of professional skills, attach importance to practical teaching, provide rich internship opportunities, and let students improve their professional skills in practice. In terms of vocational quality education, carry out professional ethics theme activities to improve students' awareness of professional ethics.

## Interviewer 5

In terms of teaching staff, introduce more experienced and certified teachers to provide training opportunities for teachers to improve their teaching level. In terms of professional knowledge, update the new textbook and course content in time to ensure that students learn the latest knowledge. In terms of professional skills, purchase advanced teaching equipment and software to provide good practice conditions. In terms of vocational quality education, carry out professional ethics education activities, use real cases to make students understand the importance of professional ethics, and establish a supervision mechanism.

From the above table, we can see that " How do you think to allocate your investment in the accounting major? (About teacher strength, professional knowledge, professional skills, professional quality education, etc. "Question, the interviewees said:

First, for the investment of teachers, most of the respondents emphasized the importance of introducing teachers with rich practical experience and increasing teacher training. This not only helps to improve teacher's teaching levels but also ensures that students receive the most practical and cutting-edge knowledge. At the same time, organizing teachers to participate in professional training and academic exchange activities can also promote experience sharing and academic progress among teachers.

Secondly, in the update of professional knowledge, respondents generally mentioned updating the teaching materials and teaching content in time, to ensure that students learn the knowledge in the latest. This requires schools to pay close attention to the industry dynamics and adjust the teaching plan and curriculum content in time to meet the needs of social development.

In the development of professional skills, the respondents emphasized the importance of practical teaching. By providing practical training equipment, building simulation laboratories, and carrying out school-enterprise cooperation, students can improve their professional skills and practical ability in practice. In addition, through case teaching and simulation training, students can also learn more professional knowledge in the process of solving practical problems.

Finally, the importance of professional quality education is also a topic of common concern to the respondents. Integrating professional ethics into teaching, carrying out professional ethics theme activities, and inviting workplace seniors to give lectures, can help students establish correct values and professional ethics. This is of great significance for their future career development and the cultivation of their sense of social responsibility.

To sum up, schools should pay attention to the improvement of teachers, the updating of professional knowledge, the cultivation of professional skills, and the strengthening of professional quality education in the investment allocation of accounting majors. Only in this way can we cultivate more high-quality and highly skilled accounting professionals for society.

# (6) Suggestions on the training mode of accounting professionals

Interviewer 1

In terms of the Basics knowledge, the course content provides timely feedback on the latest accounting standards, regulations, and practices. In terms of professional Ethics, integrate professional ethics into the teaching, and analyze the cases that violate professional ethics through case analysis. In terms of accounting big data analysis ability, open special data analysis and data mining courses to cooperate with enterprises to enhance their capabilities. In terms of ability to learn, flipped classroom and online courses, and other methods. In terms of interpersonal skills, practical training courses simulate workplace environments and teach conflict resolution skills. Accounting curriculum management can be optimized from the aspects of curriculum content, curriculum teaching methods, curriculum implementation quality, and curriculum evaluation system.

#### Interviewer 2

In terms of the Basics knowledge, Solid foundation accounting, financial accounting management accounting, and other core courses, using case analysis, role play, and other teaching. In terms of professional Ethics, from the beginning, students pay attention to professional ethics education, introduce real cases, and simulate the decision-making process. In terms of accounting big data analysis ability, provide basic courses in data analysis, basic statistics, etc., and use big data processing and analysis tools. In terms of the ability to learn, cultivate student's self-study ability and carry out the flipped classroom. In terms of interpersonal skills, organize team activities and offer communication skills courses. Accounting course management can be optimized from the aspects of curriculum planning, curriculum development, curriculum implementation, organization and coordination.

# Interviewer 3

In terms of the Basics knowledge, Strengthen the core courses such as basic accounting, financial accounting, and management accounting, using case analysis, role-playing, and other teaching. In terms of professional Ethics, From the school began to pay attention to professional ethics education, through case teaching, ethics discussion, and other ways. In terms of accounting big data analysis ability, Open special courses such as data analysis and data mining and cooperate with enterprises to carry out projects. In terms of ability to learn, Adopt three-stage teaching, online courses, and other learning methods. In terms of interpersonal skills, Through conflict resolution skills training, role-playing, etc. Accounting course management can be optimized from the aspects of curriculum training objectives, curriculum content, curriculum activities, curriculum evaluation system and so on.

#### Interviewer 4

In terms of the Basics knowledge, through case teaching, group discussion, and other ways to improve the basic knowledge mastery degree. In terms of professional Ethics, Carry out professional ethics theme activities, such as speech contests, essay competitions, etc. In terms of accounting big data analysis ability, Open professional data analysis, and data mining courses, and cooperate with enterprises to improve their ability. In terms of ability to learn, Students are encouraged to study independently and provide rich learning resources. In terms of interpersonal skills, Through practical training courses, team projects, and other ways of exercise. Accounting curriculum management can be optimized from the curriculum setting system, teaching methods, teaching resources, and curriculum content.

## Interviewer 5

In terms of the Basics knowledge, the course content closely follows the latest accounting standards, regulations, and practical operations, and regularly updates the teaching content. In terms of professional Ethics, professional ethics education is integrated into professional courses, and a supervision mechanism is established through case analysis. In terms of accounting big data analysis ability, open special data analysis, and data mining courses, and cooperate with enterprises to contact practical projects. In terms of ability to learn, adopt flipped classroom teaching methods to offer online courses. In terms of interpersonal skills, simulate the workplace environment in training courses and provide training in conflict resolution skills.

Accounting curriculum management can be optimized from curriculum teaching methods, curriculum training objectives, curriculum content, curriculum implementation quality and so on.

From the above table, "What are your suggestions for the training mode of accounting professionals? (Basic knowledge, professional ethics, accounting big data analysis ability, learning ability, interpersonal relationship handling ability) ", respondents said:

First, students should ensure that they have a solid basic knowledge of accounting, such as basic accounting, financial accounting, and management accounting, which is the cornerstone of building professional skills. Various teaching methods, such as case analysis and role play, can help students to better understand the theoretical knowledge and apply it to practical situations.

Secondly, professional ethics education is indispensable. From the beginning of students entering the school, professional ethics should be integrated into the teaching, and through the real case and simulated decision-making process, students should deeply understand the importance of accounting professional ethics. At the same time, professional ethics theme activities, such as speech contests and essay contests, can be carried out to enhance students' professional ethics awareness and sense of responsibility.

In terms of accounting big data analysis ability, it is suggested to set up special courses on data analysis and data mining and cooperate with enterprises to contact students with actual data processing and analysis projects. This can not only improve students' data analysis skills but also help them understand industry dynamics and market needs.

In addition, learning ability is also an important quality that accounting major students need to have. Schools can cultivate student's self-study ability and provide rich learning resources, such as online courses, learning platforms, etc. At the same time, teaching methods such as flipped classrooms are adopted to let students study independently before class and focus on communication and discussion in class, so as to improve students' learning effect.

Finally, in terms of interpersonal relationship handling ability, schools can exercise student teamwork ability through practical training courses, team projects, and other ways. In addition, communication skills courses can also be offered to help students master effective communication skills and conflict resolution skills to better adapt to the workplace environment.

To sum up, the suggestions for the training mode of accounting professionals should include strengthening the teaching of basic knowledge, paying attention to professional ethics education, improving the data analysis ability, cultivating the learning ability and interpersonal relationship processing ability, etc. Through a comprehensive training program, students can help to grow into accounting professionals with comprehensive quality. Accounting curriculum management can be optimized from curriculum training objectives, curriculum content, curriculum teaching methods, curriculum implementation quality and curriculum evaluation system.

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# **CHAPTER 5**

# DISCUSSION CONCLUSION AND RECOMMENDATION

The purpose of this study is to research on the accounting curriculum management method of ji'an' College guided by market demand. The purpose of this study was to answer two research questions:

1. What are the problems in accounting courses?

2. How to design the accounting curriculum model in order to cultivate accounting graduates who meet the market demand? 

# Summary of research results

This study research on the accounting curriculum management method of Ji'an college guided by market demand. The findings presented in Chapter 4 are summarized below. The study was divided into two phases:

In the first stage, the company's views on students' professional knowledge, professional skills and Professional quality were studied through a questionnaire. The questionnaire is divided into five dimensions: basic knowledge, professional ethics, accounting big data analysis ability, ability to learn, and Interpersonal skills. Professional knowledge through the basic knowledge to understand. Professional skills through the accounting big data analysis ability to understand. Professional quality through professional ethics, ability to learn, Interpersonal skills to understand. According to the survey of the graduate employment company, the company believes that The Basic knowledge ( $\overline{X}$  = 3.336), professional ethics ( $\overline{X}$  = 3.362), accounting big data analysis ability ( $\overline{X}$  = 3.400), Ability to learn ( $\overline{X}$  = 3.439), Interpersonal skills ( $\overline{X}$  = 3.372), which are all in the middle level. Results 1 shows that the company believes students need to be enhanced in all five areas. The problems in the current accounting curriculum include (1) Inadequate alignment of course content with market demand; (2) Insufficient professional competence of students to meet market requirements; (3) Suboptimal effectiveness of vocational values courses in training; (4) Limited number of training

bases resulting in inconspicuous training outcomes; (5) Students' professional quality fails to support sustainable career development.

In the second phase, through interviews with accounting experts, it was learned that research result 2 showed that the accounting curriculum model can be designed from five aspects: optimizing curriculum training objectives, curriculum content, curriculum teaching methods, curriculum implementation quality, and curriculum evaluation system.

### Discussion of the Results

Research objective 1

The accounting course at Ji'an College exhibits the following issues: (1) Inadequate alignment of course content with market demand; (2) Insufficient professional competence of students to meet market requirements; (3) Suboptimal effectiveness of vocational values courses in training; (4) Limited number of training bases resulting in inconspicuous training outcomes; (5) Students' professional quality fails to support sustainable career development. This study is like the results of Wu Jing (2019) on a market-oriented accounting curriculum. Currently, common problems exist within vocational education accounting courses, including inadequate course content alignment with market demand, insufficient student professional competence matching market requirements, suboptimal effectiveness of vocational values courses, and limited number of training bases leading to inconspicuous outcomes. Wu Jing identified that students lacked a comprehensive understanding of market demand and highlighted issues related to evaluation methods and course subjects. However, our study reveals that the student population demonstrates a high level of cognitive ability and comprehension regarding market conditions compared to Wu Jing's research results. Compared with Wu Jing's research, Ji'an College's accounting course evaluation subject is also better. Nevertheless, this study also identifies that students' professional literacy falls short in supporting their sustainable development within their positions.

### The existing problems in the course are explained as follows:

(1) Inadequate alignment of course content with market demand

The survey shows that the basic knowledge of accounting graduates in Ji'an College has not reached the expected value of enterprises. The study found that the current school curriculum content of Liu Xiaojing (2020) is out of line with the actual work tasks required by enterprises. Due to the limited conditions for running higher vocational schools, there are deviations in the cognition of accounting professional job ability and curriculum setting. The course content cannot adapt to the actual work tasks, nor can it meet the requirements of the actual job positions.

In the process of curriculum setting, Ji'an College takes professional basic courses and professional courses as the core. Although the basic statistics course is written in the talent training program, it actually does not offer this course. Statistics is widely used in practical accounting work. In the future, accounting will be mainly engaged in management and investment decision-making activities, where financial forecasting plays an important role, and some methods in statistics can provide services for market forecasting and decision-making. Multiple regression analysis methods, time series models, correlation tests, and residual tests can all predict the future development of enterprises. It shows that statistics is the basic knowledge that enterprises need students to master, but the school does not offer this course. In the context of globalization, the transnational economic business is increasing, and the enterprises have frequent economic and business contacts with the neighboring ASEAN countries. Corporate demand for accounting English is also increasing. Ji'an College offers vocational English courses, but it belongs to the basic course of general education and has nothing to do with accounting knowledge. Accounting for English has professional accounting English books, accounting English can strengthen professional ability, and increase students' employment opportunities. Accounting English is also a knowledge that enterprises need students to master, but the school does not offer this course. Important courses are not offered, and the course content cannot meet the market the need.

(2) Insufficient professional competence of students to meet market requirements

According to the survey, the basic knowledge and accounting big data analysis ability of accounting graduates in Ji'an College do not meet the requirements of enterprises. The study found that Wu Jing (2019) the professional ability of secondary vocational accounting graduates does not match the market demand, poor practical ability, poor adaptability, insufficient practical experience, and not solid professional knowledge are the main problems of secondary vocational accounting graduates.

The course management of accounting majors should be guided by the market demand for accounting talents, and take the key of cultivating students' comprehensive ability, so as to cultivate talents in line with the market demand. Jiang Ying (2018) However, theory and practice are out of line. The education of Ji'an College places more emphasis on the teaching of theoretical knowledge, rather than the cultivation of practical ability. This leads to the lack of sufficient practical experience when mastering the basic knowledge theory. For example, I learned the application and development of an RPA financial robot, but I was not familiar with the technology or development process of the actual development. This leads to a gap between the student's actual professional ability and the market demand. Big data analysis ability requires not only professional accounting knowledge but also a combination of data science, statistics, programming, and other skills. However, the students lack the relevant technical background, leading to the inability to fully use the big data tools for in-depth analysis. Even if students have access to some financial analysis software (such as Excel, Power BI, etc.), if they do not receive enough training, they may be unfamiliar with the advanced functions of these tools (such as pivot tables, macros, automated scripts, etc.), resulting in limited analytical capabilities. Therefore, the student's professional ability does not match the market demand.

### (3) Suboptimal effectiveness of vocational values courses in training

According to the investigation, the professional ethics of accounting graduates in Ji'an College has not reached the maximum expectation of enterprises. It is found that the training effect of accounting professional values course is not good. Guo Chunjuan (2017) At present, many higher vocational colleges do not pay enough attention to the formation of students' professional values in the process of vocational education. Although some colleges offer professional ethics courses, they have become a mere formality in the teaching process. How to train students to form the correct professional values has become an important problem in the teaching reform of higher vocational colleges.

Good professional ethics is not only the cornerstone of graduates' success but also the guarantee of the healthy development of enterprises. Professional ethics plays a crucial role in both improving personal professionalism and building solid interpersonal relationships in the workplace. Like other schools, Ji'an College does not pay enough attention to its student's professional values. The school is limited to explaining the industry culture and does not focus on professional ethics, which will not be conducive to accounting professional students to meet the needs of employers for professional ethics and will also hinder the overall improvement of students' professional ability. Therefore, the training effect of the professional values curriculum is not good.

(4) Limited number of training bases resulting in inconspicuous training outcomes

According to the survey, the basic knowledge and accounting big data analysis ability of accounting graduates in Ji'an College do not meet the requirements of enterprises. The study found that the number of practical training bases is insufficient, and the practical training effect is not obvious. The construction of Wu Congbo (2016) lags, the campus training conditions are extremely limited, and the off-campus training base is seriously insufficient. To the investigation, Ji'an College accounting graduate of practical experience is insufficient. The use of financial systems, business systems, and other proficiency did not reach the highest expectations of the enterprise. It shows that the insufficient number of practical training bases in the school leads to the insufficient number of practical training courses and the inconspicuous effect of practical training.

At present, there are only three campus training rooms in Ji'an College: the accounting ERP sand table training room, the accounting theory and practice integration training room, and the accounting simulation training room. According to the construction standard document of big data and practical training and teaching conditions of accounting majors in national higher vocational schools, the document requires 8 practical training rooms. Compared with the eight training rooms mentioned in the document, there is a lack of internal training rooms in the school. The existing training room still has equipment damage. There are four off-campus practical training bases. The off-campus training room is established in cooperation with enterprises and for internships. The existing off-campus cooperation practice base includes information technology service companies, electronic manufacturing enterprises, and accounting firms. However, most of the positions provided are unrelated to the accounting positions, and the corresponding professional matching accounting positions are limited.

Accounting is a highly practical subject, and students need to master the skills of accounting, financial statement preparation, and tax treatment through a lot of practical operations. If the number of accounting training rooms in the school is insufficient, students' practical operation opportunities will be greatly reduced, and lack of necessary practical experience. The off-campus training room provides an opportunity to simulate a real working environment, where students can be exposed to more complex and diverse work scenarios and exercise their ability to solve practical problems. If the off-campus training resources are insufficient, students' participation and experience accumulation in the practice link will be limited, which may lead to the disconnection between theoretical knowledge and practical operation and affect students' comprehensive quality and future employment competitiveness. (5) Students' professional quality fails to support sustainable career development

According to the survey, we know that the learning ability and interpersonal communication abilities of the accounting graduates of Ji'an College do not meet the ideal ability requirements of the enterprise. The study found that Students' professional quality fails to support sustainable career development. Guo Chunjuan (2017) employers pay more and more attention to such "soft skills" of their employee's communication, coordination ability, learning ability, professional application ability, and interpersonal communication. These "soft skills" are important factors in the sustainability of careers. She found that vocational colleges lacked the relevant education.

Many teachers in Ji'an College still focus on "exam-oriented education", focusing on the teaching of knowledge and the improvement of examination results, but are lacking in the cultivation of students thinking ability, critical thinking, and creativity. Students are often used to passively receiving information but also lack opportunities for active thinking and independent learning. In the education system, examination results are often the main criterion to evaluate students' learning ability, while practical ability, innovation ability, cross-cultural communication ability, organization and coordination ability, and problem-solving ability are often ignored. Long-term exam-oriented education makes it easy for students to rely too much on memory and ignore the ability to apply knowledge. School education often focuses on short-term learning results but ignores the cultivation of students' lifelong learning abilities. With the rapid change in society, students will find it difficult to adapt to future development if they do not learn how to learn and make progress.

Research objective 2

According to the interviews, the methods of experts in solving the existing problems of accounting courses are similar to those in this study. Experts said that the accounting curriculum management method can be optimized through five aspects: curriculum training objectives, curriculum content, curriculum teaching methods, curriculum implementation quality, and curriculum evaluation system. Objective 2 of this study is to design an accounting curriculum model to cultivate accounting graduates adapted to the market demand.

# Suggestion

To sum up, in order to cultivate accounting graduates who meet the needs of the market, the accounting curriculum model is designed and solve the existing problems of the accounting curriculum.

The accounting curriculum model solves the problems existing in the accounting curriculum from five aspects: curriculum training objectives, curriculum content, curriculum teaching methods, curriculum implementation quality, and curriculum evaluation system.

(1) Curriculum training objectives

The goal is to be competent for employability and sustainable development ability.

# (2) Curriculum content

The market demand-oriented accounting course content optimization aims to ensure that the course can keep up with the development of the industry and the needs of employers and improve students' professional ability and market competitiveness. With the continuous development of the accounting industry, especially the gradual popularization of the application of information technology and artificial intelligence, accounting courses in higher vocational colleges must be highly practical and forward-looking.

Improve the basic professional courses and change the industry culture course to the industry culture and professional ethics. Industry culture and professional ethics are set as compulsory courses. Integrate professional ethics into teaching, through the case analysis method, make students understand the importance of professional ethics with real cases, and establish a supervision mechanism. Carry out professional ethics-themed activities and invite workplace seniors to give lectures to share workplace rules to improve students' awareness of professional ethics. As a profession that highly depends on trust and transparency, the moral behavior of accounting personnel directly affects the accuracy, fairness, and credibility of financial information, and then affects the decision-making of enterprises and the stability of the social and economic environment. Therefore, cultivating and emphasizing accounting professional ethics is not only an important part of accounting education but also the key to the sustainable development of an accounting career.

Open professional basic courses, statistics foundation. Accounting work involves a large number of financial data analysis and processing, and statistics provides a powerful tool to help accounting students better understand, analyze, and predict data. Master basic statistical methods, such as mean, variance, regression analysis, etc., so that accounting students can more effectively extract valuable information from large amounts of data. The field of audit and internal control often uses statistical sampling methods to check the accuracy and compliance of the company's financial records. The basis of statistics helps accounting students understand how to design samples, how to conduct statistical sampling, and how to interpret the sampling results, so as to improve the efficiency and accuracy of audit work. Use computers and statistical software to improve the teaching effect. Teachers can intuitively display the concepts and methods of statistics through PowerPoint, video, animation, and other multimedia tools to help students better understand. In addition, statistical analysis software such as Excel, SPSS, and Python can help students to conduct data analysis more easily. Teachers can demonstrate the actual statistical analysis process through the software to encourage students to practice hands-on after class and enhance their operational ability.

New major extension course accounting major English. Use special textbooks for accounting professional English rather than general professional English textbooks. Set accounting major in English as an elective course. With the advancement of globalization, many accountants choose to participate in transnational work or enter international companies. In this context, having certain English skills in accounting is not only helpful to understand global accounting standards, but also can improve their professional competitiveness in the international market. In many countries and regions, the education and training of accounting majors contains a large number of English materials, such as textbooks, case analysis, academic research, and the reports of international accounting organizations. Having English skills majoring in accounting can

help accounting practitioners to be exposed to the latest academic achievements, industry development trends, and practical experience, so as to improve their professional knowledge and skills.

(3) Curriculum teaching methods

We will further promote the mixed teaching model. It is a combination of traditional teaching mode and online teaching mode. Lead the students' learning from shallow to deep to further deep learning. Therefore, the flipped classroom teaching methods can be introduced in the course teaching method. Adjust the time inside and outside the class and transfer the decision on learning from teachers to students. In this mode, students' learning ability can be improved. Students need to learn new knowledge independently by watching videos and electronic documents related to the teaching content on the Internet before class, and no longer simply rely solely on teachers teaching. The class time is used for teacher-student interaction and problemsolving, including answering questions, doubts, and cooperative inquiry, so as to promote deeper learning and understanding. The school needs to build an online learning platform to provide various forms of learning resources, including courseware, textbooks, case analysis, etc., and set up online Q&A, discussion area, and other functions to promote the interaction between students and teachers and students. Teachers can also use the groups of WeChat or QQ to discuss knowledge points with students, so as to facilitate students' timely consolidation and internalization and improve students learning enthusiasm.

(4) Curriculum implementation quality

Innovate the forms of school-enterprise cooperation

1) The school and the enterprise to establish a stable cooperative relationship. The university should take the initiative to contact enterprises, find enterprises with strengths and needs through alumni resources and industry associations, and establish long-term cooperative relations. Let the enterprise become the base of students' practice and employment base. The cooperation willingness of enterprises can be enhanced by signing cooperation agreements and establishing scholarships. For example: working with large accounting firms and fintech companies. These collaborations can allow students to participate in real projects in the enterprise. Use what you have learned to make a big data analysis. In particular, when signing the contract, we should negotiate with the enterprise well, and the project tasks that the students participate in must be related to accounting.2) Invite enterprise experts to give lectures at the school. Corporate experts can learn which students have the potential to lock in talent in advance.3) Organize the students to visit the enterprise. Schools can regularly organize students to visit enterprises to let students know how accountants work in enterprises, which will be more effective for their future career planning. 4) Carry out project cooperation. Schools and enterprises can jointly develop curriculum development and scientific research cooperation. To solve practical problems for enterprises, so that the actual needs of enterprises are directly reflected in the teaching.5) Establish an effective feedback mechanism. After the internship of students, a feedback mechanism is established, in which the school and the enterprise side discuss the students' performance together and constantly adjust the cooperation mode.

Through cooperation with enterprises, the school can provide students with real work scenarios and data. In the practical working environment, students can learn the latest accounting software applications, accounting processing processes, tax planning, and other skills, which can avoid the theoretical teaching divorced from practice, and can also improve students' big data analysis ability. Enterprises can also customize relevant internship tasks for students according to their own needs to help students accumulate practical operation experience.

Strengthen the construction of comprehensive practical training bases

The accounting major is a relatively strong practical discipline. In order to improve the professional skills of accounting students, it is a good way to build the accounting training base in colleges and universities. According to the national higher vocational schools big data and accounting professional training teaching condition construction standard file, a total of eight training rooms respectively for the intelligent cashier training room, financial sharing service training room, intelligent accounting training room, financial data training room, cloud financial accounting post comprehensive training room, enterprise management and training room, management accounting training room, ERP management accounting post comprehensive training room. At present, there are only three training rooms in the school: the accounting ERP sand table training room, the accounting theory and practice integration training room, and the accounting simulation training room. Compared with the eight training rooms mentioned in the document, the current school training rooms are lacking. The school can increase the budget year by year to build new training rooms. Or through school-enterprise cooperation to establish relevant training bases outside the school.

These bases can simulate the actual operation of enterprises and provide practical training scenarios in different fields such as accounting, financial analysis, audit, and taxation. Students can play roles in these scenes and be familiar with various accounting operations, such as accounting voucher input, statement preparation, capital flow monitoring, etc., so as to cultivate their practical working ability.

During the internship in the training base, students can learn how to teamwork, how to communicate with customers, how to manage time, how to deal with pressure, etc., which are very important professional qualities in the workplace. Training is carried out by simulating real business scenarios to help accountants better cope with complex situations in actual work. Students' expression skills, communication skills, problem-solving skills, and organization and coordination skills will be significantly improved, thus enhancing their employment competitiveness.

Strengthen the ranks of teachers

1) Introduce people with practical work experience in the accounting industry to teach students, and at the same time, let the existing teachers go out for further study to improve their practical experience. 2) Encourage teachers to constantly improve themselves during their tenure, actively participate in all kinds of accounting professional qualification examinations and improve their knowledge. 3) Organize teachers to participate in professional training and academic exchange activities, update knowledge, improve teaching levels, and also to ensure that students receive the most practical and cutting-edge knowledge. For example, to understand the latest technology developments and industry trends by participating in professional training, seminars, and academic conferences in big data, data science, financial analysis, and mixed teaching skills. The communication and cooperation with peers, improve the teacher's data analysis ability and mixed teaching ability. To improve the teacher's ability to use multimedia teaching technology, enrich the teaching means and methods, and improve the teaching level. 4) Continue to maintain the compound double-teacher teaching team.

# (5) Curriculum evaluation system

1) Final examination. The form of a closed-book exam or an online exam. The purpose is to test students' mastery of the whole course content, including basic theory and practical operations. 2) Certificate instead of exam. After obtaining the relevant accountant certificate, the corresponding course can be exempted from the examination.3) Homework and case analysis. Assign written assignments, including answering questions, papers, or project reports, and ask students to use what they have learned to solve practical accounting problems. It can also be real or simulated business cases for students to analyze and propose solutions and evaluate their application ability and critical thinking. 4) Group projects. Students complete accounting projects in groups, such as the preparation and analysis of financial statements, and encourage cooperation and communication. The team was required to present the project results to the class in the form of reports and evaluate their presentation and reporting ability. 5) Class participation. In discussions in class, students are encouraged to speak actively and assess their understanding and application skills. Use online voting or question-and-answer tools to learn students' knowledge of certain concepts. 6) Self-assessment and peer assessment. Let students reflect on their own learning process and results to help them identify their strengths and weaknesses. Students will evaluate the contributions of the members of the same group and cultivate a sense of teamwork and evaluation ability. 7) Laboratory or practical operation. The simulation was performed using the accounting software Practice Operation, to evaluate the student's practical operation ability. In the internship process, students are required to write internship reports and summarize their studies and experience in practical work.

### Recommendations for further research

1. The professional ability of graduates of undergraduate colleges should be investigated. The findings can be compared with those of this study. The information obtained will be useful to the organization. They are used to find out the differences in professional abilities between the two students, summarize the differences in courses, and optimize accounting courses. This means an improvement in the level of education.

2. When the market demand-oriented optimized accounting course is completed, the next research should be conducted to determine whether the program is useful and worth repeating. The reasons for success or failure should be looked for to optimize the next course offering plan.



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Appendix A

Questionnaire

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## Questionnaire

Research on the accounting curriculum management method of JI'AN College guided by market demand

## PART1: General information

Please put a tick  $(\square)$  next to your appropriate choice.

- 1. Industry nature of the company
  - □ Manufacturing industry □ Social service industry
  - □ Agriculture
    - □Transportation industry
  - Wholesale and retail industry
  - Information Technology Industry
- 2. The size of your company
  More than 500 employees
  Between 300-500
  employees
  Between 100-300 employees
  Between 30-100
  employees
  - □ Less than 30 employees

□ Construction industry

□ Others

PART2: Research on the accounting curriculum management method of JI'AN College guided by market demand

Please tick ( $\checkmark$ ) in the boxes provided according to your idea.

5=Highest level

4=High level

3=Medium level

2=Low level

	2=Low level								
	1=Lowest level								
NO.	Question	Level			;l				
		5	4	3	2	1			
The E	Basics knowledge								
1	Do you think students have a solid knowledge of								
	accounting theory? Such as accounting basis, tax laws,								
	and regulations.								
	A Statement of Sta								
	5un?.								
	*******								
2	Do you think the students have sufficient practical								
	experience in accounting? Such as accounting, tax								
	declaration, cost accounting, receipt of invoices, etc.								

NO.	Question	Level				
		5	4	3	2	1
3	Do you think students know other disciplines related to					
	accounting work? Such as management, statistics,					
	economics, English, and so on.					
4	Do you think students have sufficient experience in social					
	work practice related to accounting?					
	- JNE					
Drofo	agional Ethica					
FIDE	Do you think students have integrity?					
5	Do you think students have integrity?					
	·					
	******					
6	Do you think students have the professional ethics to obey					
	the law and distinguish between public and private work?					

NO.	Question		L	eve	el	
		5	4	3	2	1
7	Do you think students have the professional ethics to strictly					
	implement accounting standards and ensure the					
	authenticity and integrity of accounting information?					
8	Do you think students have the professional ethics of loving					
	their jobs and conscientiously resisting accounting fraud?					
	JUE					
0	Do you think students have the professional othics to keep					
9	loarning, continuously improve their accounting					
	professional ability and constantly adapt to the current new					
	situation?					
	·					
Acco	unting big data analysis ability					
10	How proficient do you think students are in using the					
	financial system? Such as Yonyou, Kingdee, advanced					
	RPA, etc.					

NO.	Question	Level			Question Level	el	
		5	4	3	2	1	
11	How do you think students are proficient in using office						
	software? Such as EXCEL, PPT, WORD, etc.						
12	How proficient do you think students are in using finance-						
12	rolated systems? Such as the bank system, tay system, and						
	related systems? Such as the bank system, tax system, and						
	tinancial information sharing center.						
13	How do you think students are proficient in using business						
	systems? Such as warehouse management systems, ERP						
	systems, etc.						
14	Do you think students can use software to analyze the						
	financial situation of enterprises and provide relevant						
	improvement suggestions to decision-makers?						

NO.	Question	Level				
		5	4	3	2	1
Ability	y to learn					
15	Can students take the initiative to set learning goals,					
	monitor progress, adjust strategies, evaluate their learning					
	process and results, effectively plan their study time, and					
	prioritize tasks? (Metacognitive ability)					
16	Do you think students can carefully observe information,					
	collect information, and evaluate information to form					
	reasonable conclusions? (Information processing ability)					
17	Do you think students can apply what they have learned to					
	new situations and problem-solving? (Knowledge					
	application ability)					
	······································					
	•••••					
18	Do you think students can use technology tools and					
	software to effectively utilize resources in a digital					
	environment and apply new technologies to solve					
	problems? (Technical ability)					

NO.	Question	Leve			el	
		5	4	3	2	1
19	Do you think students can maintain their enthusiasm and interest in work and push themselves forward without external pressure? (Self-motivation)					
Interp	personal skills			-	-	-
20	Do you think students can master appropriate expression skills, organize speech reasonably according to different occasions, and explain the problem clearly in a short time? (Presentation skills) Do you think students can resolve conflicts in the team,					
	guide and assist other members in their work, and jointly achieve the goal of internal cooperation? (Teamwork ability)					
22	Do you think students can communicate effectively with people from different cultural backgrounds? (Cross-cultural communication skills)					

NO.	Question	Level				
		5	4	3	2	1
23	Do you think students can integrate needed resources,					
	create necessary conditions, and organize relevant					
	personnel to complete work tasks? (Organizational and					
	coordination ability)					

PART 3: What skills do you think students still need to develop?



Number	Interview
1	Could you talk about your school's professional advantages in accounting?
2	What do you think the future employment direction of accounting major in
	higher vocational education should be?
3	What are your suggestions for promoting school-enterprise cooperation and
	securing more internship and job opportunities for students?
4	What difficulties do you think higher vocational education accounting
	graduates may face in finding employment?
5	How do you think your school's investment in accounting should be
	distributed? (About teachers, professional knowledge, professional skills,
	professional quality education, etc.)
6	What suggestions do you have for the training mode of accounting
	professionals? (About improving students' accounting professional
	knowledge, professional skills, professional quality, etc.)



VITA