Practical Exploration on How to Strengthen the Cultivation of Vocational Competence in Undergraduate Accounting Education

Shuiqing Yu

Hainan Vocational University of Science and Technology, Haikou, Hainan Province 571126

Abstract: *With the rapid development of economic globalization and information technology, the intension and extension of accounting profession are undergoing profound changes. Social demand for accounting professionals has pivoted decisively from transaction-focused roles toward transdisciplinary, management-adept, and decision-centric capabilities. However, at present, many higher education institutions still have problems, such as emphasis on theory over practice, monolithic teaching models, and divorce from industry demand, in accounting education in China, which leads to that graduates have insufficient vocational competence and it is difficult for them to quickly adapt to job requirements. This paper aims to conduct a rigorous exploration of the implementation pathways for strengthening the cultivation of vocational competence in undergraduate accounting education. The paper first analyzes the challenges currently faced by accounting education and the new intension of vocational competence, and then, systematically proposes actionable strategies to strengthen students' vocational competence by restructuring the curriculum system, innovating teaching models, constructing the teaching faculty, deepening industry-education integration, reform the assessment system, and other multiple dimensions, aiming to provide valuable reference for the reform and innovation of undergraduate accounting education.*

Keywords: *Accounting Education; Vocational Competence; Practice Teaching; Industry-Education Integration; Curriculum Restructuring*

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1.Introduction

As the common language of the business community and an important cornerstone of economic management activities, accounting talent cultivation quality is directly related to the operational efficiency of micro-subjects and the decision-making proficiency of the macroeconomy. For a long time, undergraduate accounting education in China has provided a large number of accounting professionals for the nation and made remarkable contribution to economic and social development. However, it cannot be ignored that the traditional accounting education model has much inadaptability when responding to the rapid changes in business environment. On the one hand, the popularization of technologies, such as big data, artificial intelligence and cloud computing, is making basic accounting functions and repetitive accounting operations accelerate to be displaced, posing a disruptive challenge to the role positioning of accountants. On the other hand, enterprises' expectations for accounting professionals have transcended the scope of "bookkeeping" and "tax filing" for a long time, and they place greater emphasis on their data analysis, risk management, strategic decision support, cross-departmental communication, and other comprehensive capabilities. This structural contradiction between supply and demand highlights the urgency of accounting education reform in higher education institutions. Simple knowledge imparting can no longer meet the demand of the times. It has become a major issue facing all accounting educators how to systematically and deeply enhance students' vocational competence to enable them to have the core competitiveness to cope with the challenges in future jobs. Based on this, this paper attempts to conduct a rigorous exploration of the actionable pathways and strategies for strengthening the cultivation of vocational competence in undergraduate accounting education [1].

2.The Main Challenges Faced by Undergraduate Accounting Education in the Cultivation of Vocational Competence Currently

2.1 *The Educational Philosophy Lags Behind the Needs of Career Development*

In many higher education institutions, educational philosophy of accounting still remains entrenched at the

"knowledge transmission" stage, regarding cultivating students as a process of filling a "knowledge container" rather than an empowerment process of "competency construction". The core objective of its curriculum setting and teaching activities is often to enable students to master established knowledge frameworks such as accounting criterion, tax laws, and auditing procedures, and to be tested through standardized examinations. Under this educational philosophy, the educational process is relatively disconnected from the real and uncertain business ecosystem. It neglects the megatrend that the accounting profession is transforming from "value protection" to "value creation", resulting in students who may be proficient in memorizing the provisions of the accounting criterion, yet lack the ability to use this knowledge to give advice for business management diagnosis, risk early warning and strategic planning. When there is a fundamental deviation between educational goals and occupational demand, it is difficult for any partial teaching reform to achieve substantive results [2].

2.2 *The Practical Teaching System Suffers from Inherent Fragility and Ritualistic Implementation*

Although most higher education institutions have employed practice teaching, the effect is often not satisfactory. Firstly, on-campus practical training predominantly relies on single and outdated accounting simulation software, featuring oversimplified business scenarios and rigid procedures. Students can finish training as long as they follow procedures. It difficult for on-campus practical training to simulate the complex process of business judgment, policy choices, and interpersonal collaboration in real enterprises. Secondly, off-campus internship faces huge challenges. Due to the sensitivity and cyclical nature of accounting work, enterprises usually do not want interns to be exposed to core accounting and decision-making processes, resulting in that the internship content is mostly confined to borderline tasks, such as pasting vouchers and clearing up archives, and fails to touch upon the essence of accounting work. This kind of "free-range" or "menial task-oriented" internship not only fails to effectively enhance vocational competence, but also dampen students' enthusiasm for learning possibly. Practice teaching and theoretical courses often operate as disjointed layers, and fail to achieve synergistic integration, which weakens their due educational functions [3].

2.3 *The Teaching Faculty Lacks Practical Experience Generally*

High-level teaching faculty is the key to cultivating high-quality talents. However, at present, most undergraduate teachers in accounting are academic talents who "go to work in a school upon graduation". They have profound theoretical foundation and research capabilities, yet generally lack practical experience of engaging in long-term financial, auditing, or management work in enterprises. During the teaching process, they tend to explain theoretical derivation and model construction, yet often not to expound in detail how these theories can be applied in the ever-changing business practice, what specific problems they may encounter, and how to handle them flexibly. This kind of "armchair" teaching makes it impossible for students to establish effective alignment between theoretical knowledge and practical scenarios even if they have mastered it, let alone cultivate the mindset and ability to solve practical problems [4].

2.4 *The Assessment Systems Are Monolithic and Hard to Measure Comprehensive Ability of Students*

The current student assessment systems rely heavily on the closed-book final exams, with the assessment content focusing on testing rote knowledge and standardized exam problem-solving proficiency. This kind of assessment method of "single high-stakes testing regime as sole determinant" leads students to focus their learning on rote memorization and excessive assignments tactic in an intangible way, which suppresses their pursuit of critical thinking, innovative consciousness and integrative problem-solving ability. There is even a lack of scientific and effective assessment methods for soft skills such as teamwork skills, communication and expression skills, and professional ethics. When the "baton" of assessment points to a single knowledge point, both teachers and students lack sufficient motivation to engage in more challenging and laborious ability cultivation activities [5].

3.The Definition of the New Intension of Vocational Competence: from Accounting Clerk to Value Creator

3.1 *Core Vocational Competence*

Core vocational competence is the foundation of accounting professionals, yet it has been endowed with new content in the new era. It not only encompasses traditional skills such as proficient in accounting processing, preparation of statements, and tax declaration, but also emphasizes the deep understanding of accounting criterion and the spirit of tax laws rather than mechanical memorization, and that they should be capable of making complex accounting judgments and estimate. Meanwhile, the significance of management accounting capabilities such as internal control design and evaluation, financial data analysis and interpretation, cost management and performance evaluation is increasingly prominent, becoming the key for accountants to participate in management and support decision-making. Meanwhile, management accounting capabilities, such as internal control design and evaluation, financial data analysis and interpretation, cost management and performance assessment, are increasingly important, and have become the key for accountants to participate in business management and support decision-making.

3.2 *Information Technology Application and Data Analysis Capabilities*

In the digital age, information technology application and data analysis capabilities are “new tools” that accounting professionals must master. They require accountants to be proficient in using mainstream financial software and ERP systems and understand their underlying logic, be capable of using tools such as Python and SQL for data acquisition, cleaning and processing, and be able to use visualization tools, such as Tableau, Power BI, and basic statistical analysis methods to mine valuable information from massive financial and non-financial data, discover business patterns, predict future trends, and provide data support for management decisions.

3.3 *Business Acumen and Strategic Thinking*

An outstanding accountant should not be a “bookkeeper” buried in numbers, but a “business partner” who understands the business and is proficient in management. They need to understand the business models, industrial chain and competition pattern of their industries, be able to link financial data with the company’s strategic goals and business activities, interpret the company’s operating conditions, potential risk and future opportunities from financial statements, and thereby put forward forward-looking suggestions in resource allocation, investment decisions, risk control, and other aspects.

3.4 *Professional Quality and Soft Skills*

Professional quality and soft skills constitute the “soft power” for the career development of accounting professionals. They include preciseness and integrity, objectivity and fairness in professional ethics and occupational values, which are the lifeline of accounting work, clear and precise oral and written communication skills, which requires that they are capable of explaining complex financial issues to managers without a financial background, outstanding teamwork skills, which demands that they are capable of working effectively in cross-departmental projects, as well as the willingness and ability for lifelong learning to cope with the constantly changing legal, technological and business environment.

4.Implementation Pathways for Strengthening the Cultivation of Vocational Competence

4.1 *Restructuring a “Competency-Oriented” Modular Curriculum System*

Curriculum system serves as the blueprint for talent cultivation, and its restructuring is the foundation for strengthening vocational competence.

Firstly, higher education institutions should strengthen the integrated core professional module to break down the original barriers of courses, such as *Intermediate Financial Accounting, Cost Accounting, Management Accounting,* and *Auditing*, which are divided up strictly and design integrated core professional course modules around the core business processes such as procurement, production, sales, investment, and financing. For instance,

they can offer a module called "Enterprise Financial Reports and Analysis" to deeply integrate into the content of financial accounting and financial statement analysis, and set up the module of "Cost Control and Decision Support" to integrate the content about cost accounting, management accounting and some corporate finance. Let students naturally connect knowledge from different fields in the process of solving a whole business problem to form a systematic cognition of the knowledge.

Secondly, higher education institutions should add a cutting-edge technology and interdisciplinary extension module to include the courses, such as "Accounting Information System", "Python Financial Data Analysis", and "Business Data Visualization", compulsorily in the scope of required courses or limited optional courses. At the same time, they should actively offer interdisciplinary courses closely related to accounting, such as "Corporate Governance and Risk Management", "Commercial Law and Ethics", "Strategic Management", and even encourage students to take introductory courses in finance, marketing, supply chain management, and other fields to broaden their business horizons.

Thirdly, higher education institutions should establish a professional ethics and communication module that runs through the whole process to integrate the education on professional ethics and communication skills training into all specialized courses and practice as a main thread rather than isolated courses, introduce a large number of cases on ethical dilemmas from the real business ecosystem, and organize debates and role-playing to encourage students to engage in critical thinking when facing dilemmas, thereby shaping their occupational values, and significantly increase the proportion of case analysis reports, group project presentation and other forms in course assessment to compulsorily train students' written and oral expression ability.

4.2 *Deepening the Reform on the "Immersive" and "Inquiry-Based" Teaching Models*

Teaching methods are the vehicles for transmitting knowledge and cultivating ability, and their innovation is directly related to the cultivation effect.

Firstly, higher education institutions should comprehensively promote case-based teaching and project-based learning to reduce the class hours for pure theories and extensively adopt real cases from enterprises, including both successful stories and cases of failure, and guide students to form groups to analyze the case background, identify key issues, seek solutions and make statements and defenses. Project-based learning can be designed as longer-term and more complex tasks, such as designing a complete set of financial management systems for a simulated enterprise or a real small and micro enterprise, conducting annual budget preparation or investment feasibility analysis, to enable students to comprehensively apply the knowledge they have learned driven by nearly real tasks.

Secondly, higher education institutions should introduce comprehensive high-fidelity simulation training to invest resources to build "Financial Shared Center Simulation Laboratories" or "Enterprise Management Decision-making Simulation Laboratories", and use advanced simulation software and sand table systems to build virtual business environment covering all business aspects such as procurement, production, sales, financing and investment. Students are divided into groups to play different roles such as CEO, financial director, tax accountant, and cost accountant in enterprises to make multiple rounds of business decisions in dynamic competitive market environment and handle all the accounting, tax, and financial analysis work that follows. Such high-fidelity "immersive" experience can greatly enhance students' learning motivation and foster deep comprehension of finance-business integration.

4.3 *Building a "Double-Qualified" and "Diversified" Faculty Team*

Teachers are the executors of educational reform, and it is of vital importance to improve their capabilities.

It is necessary to establish a termly enterprise practice system for teachers. Higher education institutions should make some incentive policies to require and support professional teachers to go to accounting firms, the finance departments of large-scale enterprise or financial institutions for full-time or part-time practice every three to five years for a certain period of time, such as one semester or summer vacation. By personally engaging in actual work,

teachers can gain first-hand cases to update their knowledge base, thereby making classroom teaching more grounded and practical.

4.4 *Constructing a "Deeply Integrated" and "Mutually Beneficial" Industry-Education Synergistic Mechanism*

The integration of industry and education should not remain at superficial levels, such as signing agreements or installing symbolic plaques in training bases; it needs to advance toward substantive and actionable implementation.

Higher education institutions should jointly establish industry colleges or featured project classes with enterprises. For example, they can collaborate with renowned accounting firms, large-scale enterprise groups or software companies to jointly establish featured accounting specialization program or modern industry colleges. Schools and enterprises make training programs, develop courses, conduct teaching and evaluate students together. Enterprises not only offer internship positions but also deeply engage in the whole process of talent cultivation. They can even relocate their internal entry-level training programs to the third year of university, achieving a seamless transition from campus to career upon graduation.

4.5 *Establishing a Multi-Dimensional Assessment System That Integrates Process-Oriented and Holistic Assessment Methods*

Higher education institutions should reduce the proportion of the closed-book final exam score to 50% or even lower, and increase the weight of process-oriented assessment, and enrich the forms of process-oriented assessment to incorporate classroom engagement, case analysis and reports, group project achievements, experimental and practical training operations, research reports, oral presentations, etc. into the assessment scope, and make clear and quantified scoring criteria. Beyond teacher assessment, higher education institutions should incorporate student self-assessment, peer group assessment, and even the assessment by industry mentors in project defenses and internship assessments. This multi-stakeholder approach enables a more objective and holistic assessment of students' comprehensive ability.

5.Conclusion

In undergraduate accounting education, strengthening the cultivation of vocational competence is a comprehensive and systematic project involving educational philosophy, curriculum system, teaching models, teaching faculty, industry-education integration, and assessment mechanism. It is by no means something that can be achieved overnight, nor can it be accomplished through a single, isolated reform measure. This demands that university administrators and front-line teachers must have the courage to face challenges directly and the wisdom to innovate, completely abandon "pathway dependence", truly center on students and take social demand as guidance to carry out a profound self-targeted revolution. Only in this way can the accounting professionals we cultivate transcend the stereotypical perception of accounting as mere "bookkeeping and number-crunching", grow into value creators with solid professional basis, proficient technology application, broad business horizons and noble professional quality to forge their professional future with resilience and contribute distinctive value to socioeconomic development.

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