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A STUDY ON THE MANAGEMENT SYSTEM OF ACCOUNTING MAJOR COURSES BASED ON MARKET DEMAND FOR STUDENTS' ABILITIES - TAKING JI'AN COLLEGE AS AN EXAMPLE

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Abstract

This study examines the management of accounting courses at Ji'an College, focusing on aligning curriculum with market demands and enhancing students' abilities. The research aims to (1) study the problems existing in accounting courses and (2) design an accounting model to cultivate accounting graduates who meet market needs. The study surveyed employers of 2018-2020 accounting graduates from Ji'an College and included insights from five experts. Data were collected through questionnaires distributed to 180 enterprises, all of which were returned, and semi-structured interviews. The questionnaire assessed students' professional knowledge, skills, and qualities, using mean values, frequencies, percentages, and standard deviations for analysis. Findings reveal that students' abilities are moderate but insufficient for market requirements. Key issues include: (1) curriculum content misaligned with market needs; (2) a gap between students' professional abilities and market demands; (3) ineffective professional values courses; (4) limited training bases; and (5) insufficient professional qualities hindering career sustainability. Expert interviews provided insights for optimizing the curriculum. The study concludes that addressing these issues through improvements in training objectives, content, teaching methods, implementation quality, and evaluation systems can enhance students' abilities and better align their skills with market demands. This approach aims to cultivate accounting graduates who are well-prepared for the workforce and capable of meeting evolving industry requirements.

Keywords : Higher vocational education, Market demand, Student ability, Accounting major, Curriculum management

Introduction

With the continuous development of society, industrial transformation, and upgrading, modern society imposes diverse and evolving demands on practitioners' abilities. Vocational education emphasizes its strengths by closely aligning with the professional settings of vocational colleges. However, some vocational colleges have failed to keep pace with the needs of modern industrial upgrading and transformation, resulting in lagging issues related to major selection and course content. Consequently, there is a mismatch between graduates' skills and actual job requirements as well as weaknesses in practical training within vocational education (Yin, 2024). Jing Ming (2024) highlights that vocational education institutions hold an important position while playing a unique role in cultivating high-end technical skills to adapt to new quality productivity. Nevertheless, they face challenges such as unclear teaching objectives, inadequate faculty development efforts, and a disconnect between talent supply and market demand. To closely integrate higher vocational education with industry requirements and social development, effectively cultivate students' vocational abilities and enhancing their employment competitiveness, the curriculum plays a pivotal role. In the process of curriculum reform, it is essential to scientifically design a comprehensive curriculum system while continuously summarizing and reflecting on teaching practices to improve educational quality. Simultaneously, fostering the integration of industry and education serves as a crucial approach to expedite the formation of a higher vocational education culture that encompasses humanistic qualities, professional spirit, and specialized skills. Only through this approach can we cultivate sustainable senior applied talents for society (You, 2023).

Within colleges and universities nationwide, accounting has emerged as one of the most sought-after choices among economic management majors. In fact, some institutions have witnessed an unexpectedly high number of applicants, with thousands competing for admission into this major. This trend unequivocally demonstrates the recent popularity of accounting (Jiang, 2013). According to 2022 statistics, there are 376 private undergraduate colleges and universities (including those not converted into independent colleges). Among these private establishments, around 211 offer accounting programs (Dong & Cheng, 2024). Many private undergraduate institutions are experiencing significant growth in student enrollment, with some admitting over a thousand students annually into their accounting programs—a figure that continues to rise. In light of the new requirements for accounting professionals, higher vocational accounting education should prioritize curriculum design and teaching content that closely aligns with the evolving industry landscape. Furthermore,

fostering collaboration between universities and enterprises by facilitating internships and practical cooperation is essential. Selecting exceptional students for training as reserve employees can also be beneficial (Wu 2016; Jiang 2018; Wu 2019; Liu 2020; Liu 2024). The surge in enrollment has resulted in intensified competition within the graduate job market, thereby imposing greater challenges and pressures on graduates in terms of career planning and development. However, long-standing issues persist a long-standing issue of outdated school management conditions, teaching methodologies, and a persistent phenomenon of expository teaching. Furthermore, the homogeneity of the curriculum system has not been significantly improved, leading to insufficient internship and training opportunities as well as outdated or inadequate course content. Consequently, the disparity between the quality of accounting graduates from higher vocational education institutions and market demands has persisted for a long time.

The curriculum design of the accounting specialty needs to adapted to the evolving labor market demands, necessitating adjustments or upgrades aligned with market-oriented requirements. As Liu (2020) suggests, designing higher vocational accounting courses guided by market demand requires that the teaching process of higher vocational education align with the actual work requirements of enterprises. Emphasizing the development of practical training and skill-based courses that closely reflect real-world tasks. A comprehensive analysis of the competency requirements for accounting professionals, including professional knowledge, professional skills, and professional quality, should be conducted. The curriculum management for accounting majors in higher vocational colleges should be driven by market demand, establishing course content and teaching methods that closely resemble actual job scenarios to ensure a seamless connection between higher vocational education and market needs. Therefore, this study takes Ji'an College as an example to investigate existing issues in its curriculum and propose solutions aimed at exploring the evolving nature of market-driven changes in the field of accounting.

Research Objectives

1. To study the problems existing in accounting courses.
2. to design an accounting model to cultivate accounting graduates who meet market needs

Scope of the Research

Population

(1) Questionnaire

The target population for this study comprises the employers of accounting graduates from the classes of 2018, 2019, and 2020 at Ji'an College. The questionnaire was designed to be completed by accounting supervisors or higher-level personnel within the graduates' employment units. The total number of graduates from 2018 to 2020 is approximately 370, employed across around 333 companies.

(2) Semi-structured interviews

As part of this study, semi-structured interviews were conducted. A set of six carefully designed questions was used to facilitate informal discussions with five distinguished university educators.

Sample selection

(1) Questionnaire

Based on the formula proposed by Krejcie and Morgan in 1970 (Krejcie and Morgan 1970), a total of 333 firms employing graduates from the classes of 2018 to 2020 were identified as the target population. From this population, a minimum of 180 firms were selected as respondents. Online questionnaires were distributed to accountants working in these 180 companies, with a limited number of questionnaires allocated to each company.

(2) Semi-structured interviews

The five university educators selected for the interviews are affiliated with prestigious universities in China and meet the following four criteria: 1) over ten years of experience in accounting-related fields; 2) holding administrative positions within their institutions; 3) accreditation from domestic professional accounting bodies, such as CPA, CMA, or Senior Accountant; and 4) possession of a bachelor's degree or higher qualification.

Research Process

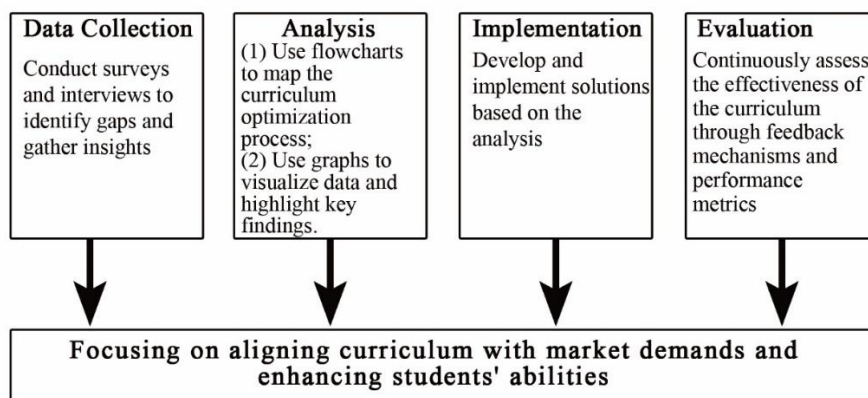


Fig 1. Proposed Research Framework

1. Studies Related to the Theory of Educational Choices

A comprehensive literature review was conducted using academic databases such as Google Scholar and CNKI to gather relevant scholarly articles, books, and reports. The collected literature was systematically analyzed to extract key insights into previously used methodologies, their findings, and any unresolved issues requiring further attention (Fig.1).

2. Research Design

Aligned with the research objectives, this study adopts a mixed-methods approach, integrating both quantitative and qualitative methodologies (Fig.1). Building on prior knowledge, questionnaires and interviews were carefully designed. First, the questionnaire was utilized to identify issues in the accounting curriculum. Second, suggestions for improving the accounting curriculum model were gathered through interviews with educators from various universities. Finally, guided by market demand, the accounting curriculum at Ji'an College was optimized.

3. Evaluation of Data Research Tools (IOC)

The questionnaire and interview items were evaluated by three experts, including two from Thailand and one from China. Each question received an average rating between 0.67 and 1.00, confirming their validity and suitability for the study.

4. Test (Try-out)

The reliability of the questionnaire was tested with 30 participants from a non-sample group. The questionnaires were distributed and collected online using the Questionnaire Star software. All 30 returned questionnaires were valid. Reliability analysis using SPSS software revealed Cronbach's Alpha coefficients exceeding 0.86 for all five dimensions of students' vocational abilities.

5. Data Collection

(1) Questionnaire

Using the Questionnaire Star software, 180 questionnaires were distributed online, and all 180 questionnaires were successfully collected, achieving a 100% response rate.

(2) Semi-structured Interviews

Five university educators participated in one-on-one semi-structured interviews. With their consent, the interviews were recorded and transcribed using the Iflytek software, resulting in five valid interview transcripts.

6. Data Analysis

Data were collected through questionnaires and interviews. Questionnaire responses were analyzed using SPSS software, employing statistical measures such as frequency (F), percentage (%), mean (\bar{X}), and standard deviation (SD). The interview data underwent detailed content analysis.

Results and Discussion

According to the Research Objective 1, the findings provide the following insights.

Table 1 The analysis results of the mean and standard deviation for the five dimensions of students' abilities

Dimensionality	(N=180)	(N=180)	(N=180)
	Mean	S.D.	Ability Level
The Basics Knowledge	3.336	0.972	moderate
Professional Ethics	3.362	0.939	moderate
Accounting Big Data Analysis	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

The study investigated employers' perspectives on students' professional knowledge, professional skills, and professional quality through a questionnaire. The questionnaire was divided into five dimensions: basic knowledge, professional ethics, accounting big data analysis ability, ability to learn, and interpersonal skills. Professional knowledge was assessed through basic knowledge, professional skills through accounting big data analysis ability, and professional quality through professional ethics, ability to learn, and interpersonal skills.

According to the survey of graduate employers, the mean scores for basic knowledge (\bar{X} = 3.336), professional ethics (\bar{X} = 3.362), accounting big data analysis ability (\bar{X} = 3.400), ability to learn (\bar{X} = 3.439), and interpersonal skills (\bar{X} = 3.372), all fall within the moderate range. These results indicate that employers believe students need improvement in all five areas.

The problems identified in the current accounting curriculum include: (1) the inadequacy of curriculum content to meet market demands; (2) the mismatch between students' professional abilities and market requirements; (3) the unsatisfactory outcomes of professional values courses; (4) the limited number of training bases, resulting in inconspicuous training outcomes; (5) the lack of professional qualities among students,

hindering sustainable career development. The primary focus of this research is the inadequacy of curriculum content to meet market demands, which aligns with the observation by Liu (2020) that current academic curricula fail to address the practical requirements of enterprises. Consequently, the course content does not align with actual work tasks or fulfill the demands of real-world job positions. Several critical accounting courses, such as Statistics and Accounting English, are absent from the daily teaching schedule. As a result, the curriculum for accounting majors does not adequately address market needs.

Secondly, the mismatch between the professional abilities of accounting students and market demand persists in higher vocational education due to their inadequate practical skills, limited adaptability, lack of hands-on experience, and insufficient foundational knowledge in accounting (Wu, 2019). The curriculum design for the accounting major should be guided by market demands for accounting professionals and focus on developing students' comprehensive abilities to ensure alignment with market needs. However, in reality, there is a disconnect between theory and practice, as Ji'an College emphasizes theoretical knowledge instruction while neglecting practical skill development. Consequently, students lack sufficient practical experience when acquiring fundamental knowledge and theories. For instance, although they have learned about the application and development of RPA financial robots, they lack familiarity with enterprise technology or development processes in practice. This ultimately results in a gap between students' professional capabilities and market demands.

Furthermore, the insufficient effectiveness of professional values courses aligns with the research findings in Guo (2017) on the development of students' professional values in higher vocational education, which underscores the lack of emphasis placed by educational institutions. Most professional ethics courses are treated as mere formalities and are often either not offered or taught by non-specialized instructors. Similar to other institutions, Ji'an College does not prioritize the cultivation of students' professional values. The school focuses solely on explaining industry culture rather than emphasizing professional ethics. This lack of focus not only fails to prepare accounting students to meet employers' expectations for ethical competence but also hinders the overall enhancement of students' professional abilities.

Additionally, similar issues regarding the inadequate number of training facilities for higher vocational education and the limited effectiveness of training are prevalent in other higher vocational colleges, such as the Shanwei Institute of Technology (Wu, 2016). Currently, Ji'an College has only three on-campus training rooms. According to the national standards for big data and practical training facilities for accounting majors in higher vocational schools, eight practical training rooms are required. However, the school lacks sufficient on-

campus training facilities. Although there are four off-campus practical training bases established through partnerships with enterprises for internships, the number of accounting positions available at these off-campus bases is limited. The insufficient number of on-campus training rooms significantly reduces students' opportunities for practical operations and leaves them lacking necessary hands-on experience. Similarly, the limited off-campus training resources restrict students' participation and experience accumulation in practical activities, potentially leading to a disconnect between theoretical knowledge and practical application. This ultimately affects students' comprehensive quality and future employment competitiveness.

Finally, the sustainable development of students' careers is hindered by the insufficient cultivation of students' professional qualities in vocational colleges, as they fail to adequately address crucial "soft skills" such as effective communication, teamwork, adaptability, practical application proficiency, and interpersonal interaction. This finding aligns with Guo's (2017) research on the relationship between accounting education and employment demand in higher vocational colleges. Ji'an College prioritizes the teaching of theoretical knowledge and the improvement of examination performance but neglects the development of students' critical thinking, creativity, and independent learning abilities. Students are often accustomed to passively receiving information and lack opportunities for active thinking and self-directed learning. Within the current education system, examination results are the primary metric for evaluating students' learning abilities, while practical skills, innovation, cross-cultural communication, organizational coordination, and problem-solving abilities are frequently overlooked.

Additionally, the educational focus on short-term academic outcomes often neglects the cultivation of students' lifelong learning capabilities. Consequently, the professional competence of these students fails to adequately support the sustainable advancement of their careers.

According to Research Objective 2, interviews with accounting experts and research findings indicate that the accounting curriculum model can be designed by optimizing five key aspects: training objectives, curriculum content, teaching methods, implementation quality, and evaluation systems.

According to the research findings, certain local higher vocational colleges offering accounting majors should consider revise their course structures to better align with market and societal demands. Jiang (2013) suggested that optimizing the training objectives of the accounting curriculum can enhance its strengths and make it more student-centered. This can be achieved through well-designed plans, improved learning content, and refined curriculum objectives. To optimize course content, emphasis should be placed not only on developing technical skills but also on strengthening theoretical knowledge. This approach aids students in

comprehending and applying their technical skills effectively during practical experiences. Wang Xin (2022) highlighted the importance of aligning accounting course content with contemporary demands, integrating digital technology applications, and advancing school-enterprise cooperation to ensure continuous curriculum improvement and promote high-quality professional development. Particularly crucial is the optimization of teaching methods in local higher vocational accounting programs. Xiao et al. (2020) found that modifying pedagogical approaches and strategies, along with measures to enhance the practical teaching system, can effectively address the shortcomings and challenges in accounting education.

Ensuring the quality of course implementation is equally important. Given the rapid development of the socio-economic landscape, there is a growing demand for accountants with strong professional skills to perform complex statistical analyses of economic data and activities. Therefore, optimizing curriculum implementation quality is essential for improving teaching standards in higher vocational accounting programs. This includes enhancing the competence of full-time teachers, fostering students' enthusiasm for professional learning, aligning teaching materials with real-world practices, developing simulation laboratory infrastructure, and adopting innovative training modes.

Conclusion

According to the findings of the questionnaire survey, graduates' professional knowledge, skills, and qualities do not meet the demands of enterprises. Based on the analysis of graduate survey data, five issues within the school have been identified (Fig. 2): the inadequacy of curriculum content to meet market demands; 2) the mismatch between students' professional abilities and market requirements; 3) the unsatisfactory outcomes of professional values courses; 4) the limited number of training bases resulting in inconspicuous training outcomes; and 5) the lack of professional qualities among students hindering sustainable career development.

According to the interview results, by involving accounting experts in the interviews process, we can develop an accounting curriculum model that optimizes training objectives, content, teaching methods, implementation quality, and evaluation systems (Fig. 3).

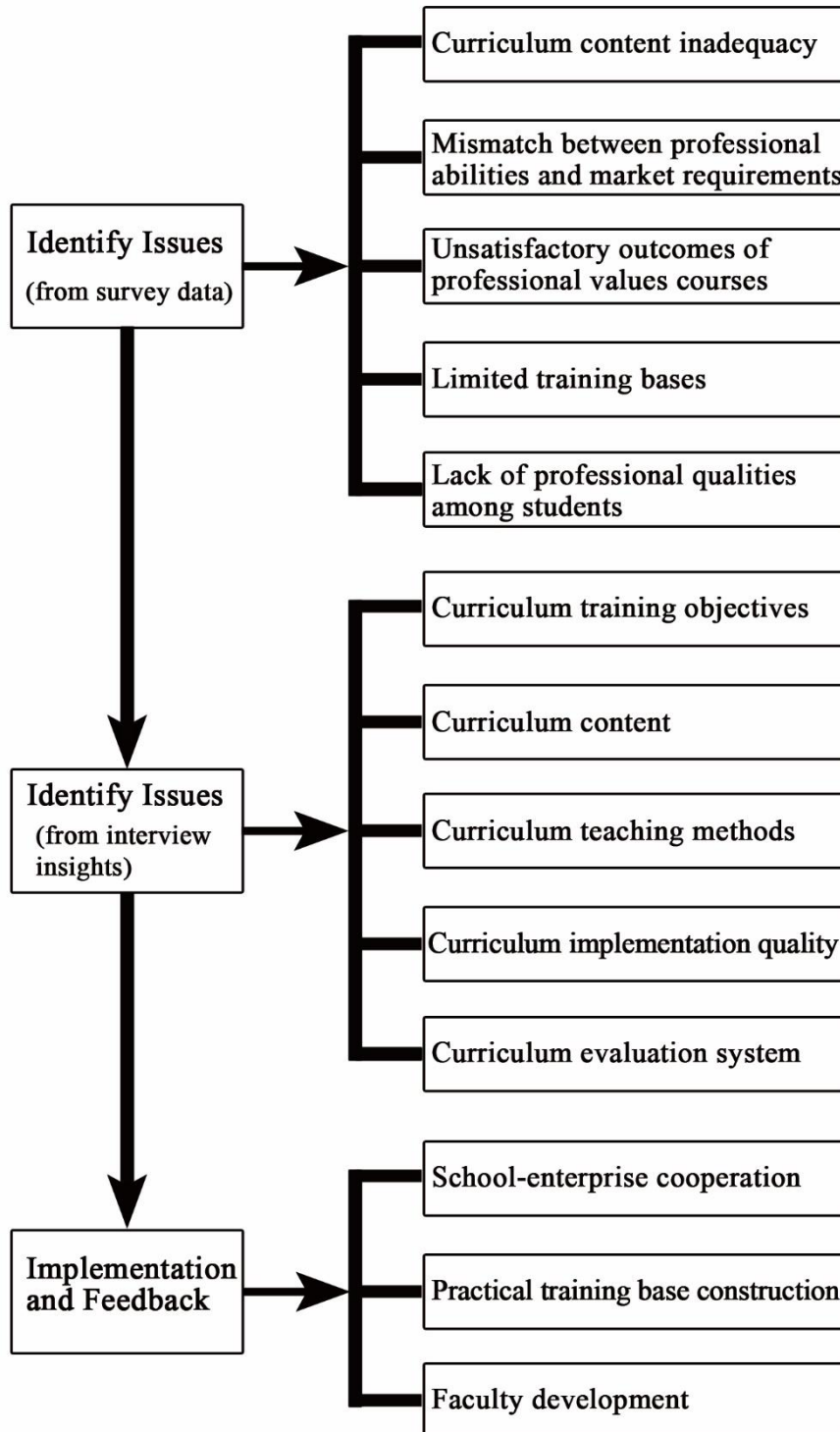


Fig 2. Research Framework for Curriculum Optimization in Accounting Education

Distribution of focus areas in the curriculum optimization framework

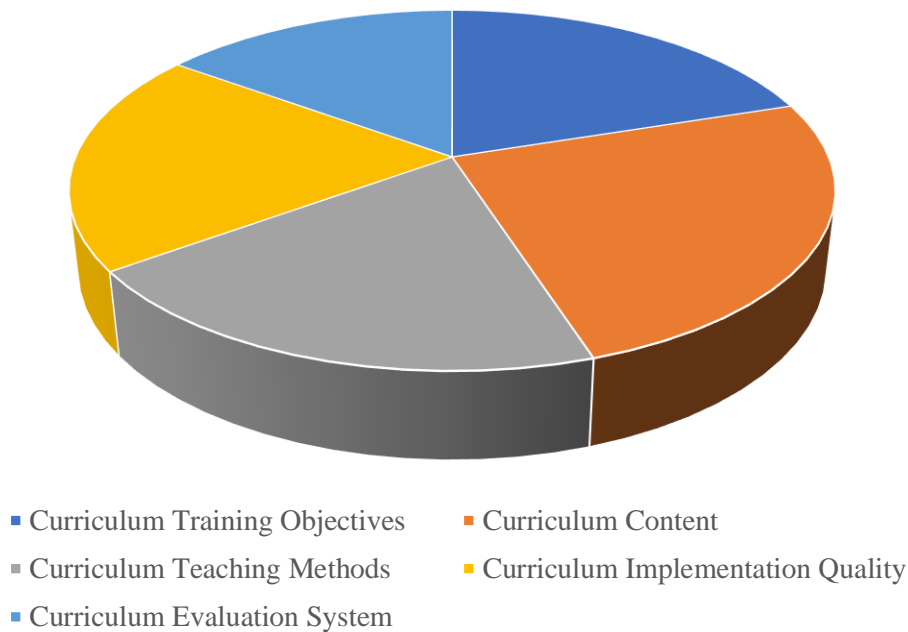


Fig 3. Distribution of focus areas in the curriculum optimization framework

1. Curriculum Training Objectives

It is essential to integrate talent development objectives with knowledge, skills, and quality training objectives to establish a comprehensive and systematic framework within higher vocational education. The target positioning should not only focus on employability but also emphasize the ability to sustain long-term career development.

2. Curriculum Content

The basic professional courses should be enhanced, and the industry culture course should be revised to include industry culture and professional ethics. Professional ethics should be integrated into teaching through case analysis methods, enabling students to understand the importance of professional ethics through real-world examples. Additionally, a supervision mechanism should be established. Professional ethics-themed activities should be organized, and industry professionals should be invited to share workplace rules and experiences, thereby improving students' awareness of professional ethics.

Open professional basic courses, such as **Statistics Foundation**. Accounting work involves a significant amount of financial data analysis and processing, and statistics provides a powerful tool to help accounting students better understand, analyze, and interpret data.

Introduce a new major extension course: **Accounting Major English**. Specialized textbooks for accounting professional English should be used instead of general professional English textbooks. With the advancement of globalization, many accountants choose to work in transnational roles or join international companies. In this context, possessing strong English skills in accounting is not only essential for understanding global accounting standards but also enhances their professional competitiveness in the international market.

3. Curriculum Teaching Methods

We will further promote the blended teaching model, which combines traditional teaching methods with online teaching methods. Specifically, the flipped classroom approach can be introduced into the course teaching methodology. This model enhances students' learning abilities by encouraging active participation and self-directed learning. To support this, schools need to build an online learning platform that provides various forms of learning resources, including courseware, textbooks, and case analyses. Additionally, the platform should include features such as online Q & A and discussion forums to facilitate interaction between students and teachers, as well as among students themselves.

4. Curriculum Implementation Quality

(1) Innovate the Forms of School-Enterprise Cooperation

Employment-oriented accounting vocational education should strengthen the integration of professional course content through school-enterprise cooperation, enabling students to gain practical experience through internships and other activities. This can be achieved through the following five approaches:

1) Establish stable cooperative relationships between schools and enterprises. Schools should proactively reach out to enterprises, leveraging alumni resources and industry associations to identify companies with specific strengths and needs, and establish long-term partnerships.

2) Invite industry experts to deliver guest lectures at the school.

3) Organize students visit the enterprise.

4) Collaborate on projects. Schools and enterprises can jointly develop curricula and engage in scientific research cooperation, addressing real-world problems faced by enterprises and reflecting these practical needs in teaching.

5) Establish an effective feedback mechanism. After student internships, schools and enterprises should jointly evaluate student performance and continuously refine the cooperation model based on feedback.

(2) Strengthen the Construction of Comprehensive Practical Training Bases

Schools can allocate increasing budgets year by year to build new training facilities. Alternatively, they can establish off-campus training bases through school-enterprise cooperation.

(3) Strengthen the Teaching Faculty

The quality of the teaching faculty can be enhanced through the following measures:

1) Recruit professionals with practical work experience in the accounting industry to teach students, while providing opportunities for existing teachers to pursue further studies and gain practical experience.

2) Encourage teachers to constantly improve themselves by participating in accounting professional qualification examinations and updating their knowledge.

3) Organize teachers to attend professional training and academic exchange activities to stay updated on industry trends and improve their teaching skills, ensuring students receive the most practical and up-to-date knowledge.

4) Maintain a dual-qualified teaching team that combines academic expertise with practical experience.

5. Curriculum Evaluation System

The curriculum evaluation system is a multidimensional and multilevel framework for assessing designed to assess the quality of curriculum teaching and enhance students' learning outcomes. It can be improved through the following aspects:

(1) Homework and Case Analysis: Assign written tasks, such as answering questions, writing papers, or preparing project reports, requiring students to apply their knowledge to solve practical accounting problems. Real or simulated business cases can also be used to evaluate students' analytical and problem-solving skills.

(2) Group Projects: Require teams to present their project outcomes to the class in the form of reports, assessing their presentation and reporting abilities.

(3) Peer Assessment: Encourage students to evaluate the contributions of their group members, fostering teamwork and critical evaluation skills.

(4) Laboratory or Practical Operations: Assess students' practical skills through hands-on activities and simulations.

Recommendations for Further Research

1. Investigate the professional abilities of graduates from undergraduate colleges and compare the findings with those of this study. The insights gained will help identify differences in professional competencies between

the two groups, summarize variations in course content, and optimize accounting curricula. This will contribute to improving the overall quality of education.

2. Once the market demand-oriented accounting curriculum is implemented, further research should be conducted to evaluate its effectiveness and determine whether it is worth replicating. Analyze the reasons for its success or failure to refine future course offerings.

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