

Based on Job-Orientated Articulation Jilin Applied Undergraduate Colleges and Universities Research on the Training Problems of Accounting Talents in Specialised Colleges and Universities

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Abstract

To date China has preliminary built the world's largest and most comprehensive vocational education system, which has strongly supported economic transformation and industrial restructuring. However, from the perspective of students and parents, vocational education remains a sub optimal choice for students and parents. One of the reasons for this difference is that the career development of vocational education graduates is limited. Connecting vocational education and perfecting the talent cultivation mode of vocational education is conducive to providing more possibilities for the career development of graduates of post-secondary education. Based on the research data, this paper condenses the status quo of accounting talent training and talent training needs of Jilin Province applied undergraduate colleges and universities, analyses the problems of accounting talent training and puts forward targeted countermeasures, hoping to provide useful reference for the smooth realization of vocational education of accounting talents.

Keywords

College-To-Bachelor Articulation Articulation, Job-To-College Pathways, Accounting, Talent Cultivation.

1. Introduction

On 19 January 2025, the Central Committee of the Communist Party of China and the State Council issued the Outline of the Plan for the Construction of a Stronger Education State (2024-2035), which points out that it is necessary to broaden the channels for students to grow up and become successful by means of vocational-university convergence, to encourage applied undergraduate schools to hold vocational-technical colleges or to set up vocational-technical majors, and to steadily expand the number of vocational undergraduate schools and their enrolment scales. The vocational and undergraduate articulation studied in this paper refers to the articulation and communication between vocational education and undergraduate education, specifically referring to the fact that students who have completed higher vocational education can enter applied undergraduate colleges and universities to receive specialised undergraduate education through the specialised undergraduate examination.

2. The Current Situation of Training Talents of Accounting Majors in Jilin Province's Applied Undergraduate Colleges and Universities with Job-Base Articulation

Research conducted on five undergraduate colleges in Jilin Province that offer specialized accounting majors revealed both commonalities and differences in their talent training approaches.

(1) Training objectives

Cultivation objectives can reflect not only the cultivation characteristics of the institution, but also the development trend of the profession and social demand. For example, research institution A combines the development trend of the industry and takes the cultivation of applied, complex and innovative accountants who are capable of cloud financial management accounting work such as shared finance as its cultivation goal, while research institution B combines the needs of enterprises and takes the cultivation of digital intelligent accounting talents as its goal[1].

Since the institutions that offer post-secondary accounting courses are mainly application-oriented institutions, comparing the talent cultivation objectives of post-secondary accounting majors in different institutions with those of general undergraduate courses, it is found that the similarity between the two is high. The personnel training objectives of accounting in the specialised bachelor's degree focus on cultivating application-oriented talents, and in comparison with the vocational education stage, more emphasis is placed on the cultivation of comprehensive ability, management ability and innovation ability.

(2) Curriculum

According to the research, most of the students in the accounting programme of the sample colleges and universities come from accounting majors, and a few come from economics, finance, computer science, English, electronic engineering and other majors. Therefore, in terms of professional curriculum, each institution takes into account the professional foundation and comprehensive ability cultivation, and its curriculum includes basic courses, professional core courses and special courses. Due to the different cultivation objectives, there are slight differences in the special courses of each sample institution. For example, Research Institution A has set up courses such as Python Financial Application Basics and Digital Intelligence Financial Analysis in accordance with its cultivation objectives, while Research Institution B has provided courses in the direction of digital intelligence such as big data Financial Analysis, Artificial Intelligence and Accounting, Blockchain and Financial Sharing, and so on.

(3) Resource building

According to the research, the resource construction of the sample institutions includes online course resources, virtual simulation training centres, off-campus internship bases and industrial colleges. Some of the institutions have carried out diversified resource construction in accordance with their own characteristics, for example, Research Institution A has developed its own virtual simulation training software; Research Institution B has reconstructed its teaching content and published a series of teaching materials on digital intelligence; Research Institution C has created an accounting factory.

3. Talent Training Needs for Vocational Integration of Accounting Major in Applied Undergraduate Colleges and Universities in Jilin Province

(1) Employer needs

Collecting and arranging the four positions of cashier, financial accountant, financial manager and financial director released by the recruitment websites such as WisdomLink Recruitment in the past year[2], with a total of 680 recruitment information, using the data analysis method to statistically analyse the collected data to form a matrix of the ability demand of the enterprise's accounting personnel, in order to make clear the enterprise's demand for accounting professionals in different accounting positions.

According to the data analysis, different accounting positions on the educational requirements of the obvious differences, cashier positions in 58.67% of the job information requires candidates to have a bachelor's degree, this proportion in the financial accounting (cost accounting, management accounting) positions for 58.93%, in the financial manager (finance director) positions for 78.18%, in the financial director positions for 97.72%, the remaining 2.28% of the financial director Recruitment information does not specify the educational requirements. It can be seen that the higher the job level, the higher the employer's educational requirements.

Comparison of the recruitment information for the same position with different educational requirements found that the educational requirements for the bachelor's degree of financial manager (treasurer, finance minister) positions, business needs are mainly focused on financial analysis, internal control, budgeting and planning and implementation; for financial accounting and other basic work, the role of the financial manager is to dominate the accounting for the role of the accounting operation rather than the accounting operation. Academic requirements for specialist financial manager positions, financial managers need to complete the review of financial vouchers, financial processing and financial statements issued to complete the cost review, control, accounting work, the management of corporate funds, complete the assets, seals, file management, co-ordination and processing of internal and external financial related work. In contrast, the academic requirements for the specialist financial manager, its accounting function is more prominent; academic requirements for the bachelor's degree of financial manager, is required to participate more in business management, its main function is to manage financial information and provide support for business decision-making.

(2) Student needs

The 277 students in Jilin province who are at the stage of specialised education and those who have completed their specialised education studies were selected as the target of the survey, and questionnaires and one-on-one conversations were used to find out the specific needs of the students for specialised education and the satisfaction of their needs[3].

According to the survey data, 74% of the survey respondents believe that post-secondary education has a positive effect on their career development, and their specific needs are reflected in the following: upgrading the specialised qualification to bachelor's degree through two years of post-secondary education; unlocking more job-seeking opportunities and improving the success rate of job-seeking; expanding the space for career advancement and providing support for the long-term development of their careers; improving the degree of social acceptance and increasing the competitiveness of the society; and increasing the opportunities for exams for graduate schools and public offices. 26% of the The reasons for the negative attitude of the respondents towards post-secondary education include: difficulties in employment, although the qualification of post-secondary education is labeled as bachelor's degree, it is not as popular as bachelor's degree of the same academic system when seeking employment; high time cost, post-secondary education requires two additional years of study, which affects the time of choosing a job and faces more intense competition; depreciation of qualifications, the recognition of post-secondary education is not as good as that of the traditional undergraduate qualification in the labour market, and under the present difficult environment of employment situation, post-secondary education is not as good as traditional bachelor's degree, which makes it more competitive. In today's tough employment

environment, the comparative advantages of post-secondary education may not bring the expected results in employment; economic pressure, the tuition and living expenses during the post-secondary education period impose a financial burden to the family, especially the private undergraduate degree costs are higher.

Interviews were conducted with students studying in the undergraduate accounting programme, and it was found that students' satisfaction with the undergraduate education was low, mainly reflected in the dissatisfaction with the curriculum. One of the reasons is that most of the students have already completed the study of basic professional courses at the specialist stage, and some of the courses after upgrading to undergraduate education overlap with those at the specialist stage, which is considered by the students as a waste of time and a low sense of gain. Reason two: students do not know enough about the difference between the training objectives of vocational education and general undergraduate education. Students receive vocational education at the specialist stage, and their understanding of the work content of the accounting profession focuses on accounting processing, and they think that courses such as business etiquette and corporate strategy offered at the undergraduate stage are meaningless for employment.

4. Problems of Accounting Talent Cultivation in Applied Undergraduate Colleges and Universities in Jilin Province based on Job-to-Book Bridging

(1) Curriculum does not meet the needs of enterprises

There are obvious deficiencies in the curriculum at the post-secondary level in terms of meeting the needs of enterprises. Since students only have two years of study time, and some of the students in the student population are not majoring in accounting at the specialist stage, institutions need to take into account the foundation of this part of the students in the curriculum, which makes it difficult for the curriculum to fully cover the needs of enterprises for accounting talents. When recruiting accounting talents, enterprises focus on financial analysis, risk management, strategic planning and other aspects in addition to basic accounting skills. However, in the curriculum of post-secondary education, these courses that meet the needs of enterprises are missing or have insufficient class hours. For example, the financial analysis course can help students analyse financial statements and other data to provide support for corporate decision-making, but many institutions do not offer it as a core course at the undergraduate level or only arrange a small amount of class time, which makes it difficult for students to learn and master it in depth. Risk management courses enable students to understand the various risks faced by enterprises and master the corresponding risk response strategies, which are crucial in the actual operation of enterprises, but are less involved in the curriculum system of the post-secondary education. Strategic planning courses can cultivate students' ability to think about corporate financial issues from a macro level and formulate financial strategies for the long-term development of the enterprise, but such courses are also scarce in the teaching of post-secondary education.

(2) Prevalence of duplication in job-based programmers

The significant overlap between some post-secondary and specialist-level programmers at the post-secondary level and those at the specialist level is one of the more strongly reflected issues by students. At the speciality level, students have systematically studied some basic accounting courses, such as basic accounting and financial accounting. However, in the post-secondary stage, these courses still occupy a certain amount of class time, resulting in students needing to repeatedly learn what they have already mastered, wasting a lot of time and energy. This course repetition not only reduces students' motivation to learn, but also makes it impossible for students to learn more new knowledge and skills in the limited two-year period. For example,

the intermediate financial accounting course mainly introduces the basic concepts, principles and methods of accounting, and students at the specialist level already have a more in-depth understanding of these contents. However, at the post-secondary level, the course may still be taught according to the same content and level of difficulty, and students find it unchallenging with a low sense of gain. Moreover, due to the repetition of the course, students may lose motivation due to redundant content, affecting their enthusiasm for subsequent courses[4].

(3) Difficulty in transferring students' learning ideas

Career planning at the specialist stage is quite different from that at the undergraduate stage. The accounting-based professional mindset formed by students at the specialist stage limits their career development at the undergraduate stage, leading to their reluctance to take up management courses. At the specialist level, the teaching of accounting is often focused on the development of accounting skills, and students mainly learn how to carry out basic tasks such as bookkeeping and preparing financial statements. This teaching mode makes students form a relatively single professional thinking that accounting work is simply accounting. However, at the undergraduate level, the requirements of enterprises for accounting talents are not only limited to accounting ability, but also pay more attention to their management ability and comprehensive quality. Management courses such as financial analysis and enterprise strategic management can cultivate students' decision-making ability, analytical ability and strategic vision, but due to the influence of the thinking of the specialist stage, students think that these courses have nothing to do with their career planning and are not willing to invest their energy in learning. This difficulty in switching learning mindsets makes it impossible for students to make full use of the learning opportunities at the undergraduate level to enhance their comprehensive abilities, thus affecting their future career development.

5. Improvement Suggestions on Accounting Talent Cultivation Problems in Jilin Province Applied Undergraduate Colleges and Universities based on Job-Based Articulation

(1) Optimising the curriculum to meet the needs of enterprises

With the needs of enterprises as the guide, the curriculum system of accounting majors in post-secondary education is fully optimised. Under the premise of giving full consideration to the differences in the study time and foundation of post-secondary students, the curriculum is reasonably arranged to ensure that students can learn the knowledge and skills that meet the needs of enterprises. At the same time, the articulation and integration between courses are strengthened to avoid the duplication and fragmentation of course content.

Based on the research data to set up the curriculum, teachers are regularly organised to conduct in-depth research in enterprises to understand the changes in the demand of enterprises for accounting talents and collect the opinions and suggestions of enterprises on the curriculum. According to the results of the research, the curriculum system is adjusted in a timely manner to ensure that the content of the curriculum is closely integrated with the actual needs of enterprises. For example, if it is found through research that the demand for financial analysis and risk management increases, the relevant courses can be added to the curriculum or the proportion of their hours can be increased[5].

A modular curriculum system is constructed to divide the courses into basic modules, core modules and extension modules. The foundation module is mainly for non-accounting post-secondary students to help them make up the basic knowledge of accounting; the core module covers the core courses of accounting majors, such as financial accounting, management accounting, auditing, etc.; the expansion module sets up courses such as financial analysis, risk management, strategic planning, etc. according to the needs of enterprises and the development trend of the industry for students to choose to study according to their own

interests and career planning. Such a modular programme system can not only meet the needs of different students, but also ensure that students master the core skills required by enterprises.

Strengthening curriculum integration by integrating course content and avoiding repetitive teaching. For example, repetitive content in basic accounting and financial accounting is merged to streamline teaching content and improve teaching efficiency. At the same time, the connection and articulation between courses are strengthened so that students can form a complete knowledge system. For example, in the financial analysis course, the knowledge of financial accounting and management accounting can be combined, so that students can learn to use different accounting information for analysis and decision-making.

(2) Integration of repetitive content

Comprehensively sort out the curricula at the post-secondary and specialist levels, identify duplicated course content and make reasonable adjustments. Through the updating and deepening of course content, students will be able to avoid repeating what they have already mastered and improve the efficiency and quality of their learning[6].

Professional teachers are organised to evaluate the courses at the post-secondary and specialist levels to determine which courses have duplicated content. For the duplicated courses, they are screened according to the importance and practicality of the courses, and the necessary courses are retained and their contents are updated and deepened. For example, for basic accounting courses, if the basic concepts and principles have been explained in detail at the specialist level, the post-secondary level can focus on the selection and application of accounting policies and the analysis of the quality of accounting information.

At the post-secondary level, students are provided with advanced courses to help them build on what they already know. For example, after the financial accounting course, an advanced financial accounting course is offered to explain complex accounting issues such as business consolidation, foreign currency operations and income tax accounting. This will avoid duplication of courses and meet the students' need for further knowledge.

Students are provided with personalised learning programmes and teaching resources based on their specialist study background and performance. Students can choose to be exempted from or enrol in higher-level studies for courses that they have already mastered well at the specialist level; for students with a weak foundation, targeted counselling and supplementary courses will be provided. Through personalised teaching, the learning effect of students can be improved and the waste of resources brought about by the repetition of courses can be avoided.

(3) Guiding students to switch their thinking about learning

Strengthen the guidance and education on career planning for students, help them understand the direction and requirements of career development at the undergraduate level, and guide them to change their learning mindset and actively accept the learning of management courses. At the same time, through the innovation of teaching methods and the strengthening of practical teaching, students' interest in management courses and motivation for learning are improved.

At the early stage of enrolment in the post-secondary programme, career planning education is provided to students, and financial managers and alumni of enterprises are invited to give lectures and share their career development experience and success stories. Through these activities, students are made to understand the difference between the accounting programme at undergraduate level and that at specialist level, as well as the importance of management courses in career development. At the same time, students are helped to formulate personalised career plans and clarify their learning objectives and directions.

Innovative teaching methods are used in the teaching of management courses to stimulate students' interest and initiative in learning by adopting a variety of teaching methods such as

case teaching, project teaching and group discussion. For example, in the financial management course, you can introduce the actual enterprise financial cases, let students group analysis and discussion, put forward solutions. In this way, students can experience the practicality and importance of management courses in practice and improve their learning enthusiasm.

Expanding practical teaching and increasing the number of practical teaching sessions in management courses, so that students can apply the knowledge and skills they have learnt in practice. For example, organize students to participate in financial analysis projects and budgeting projects in enterprises, so that they can experience the application scenarios of management courses in real work. At the same time, internship bases are established to provide students with more internship opportunities, so that they can understand the management mode and operation process of enterprises in internships and further deepen their understanding and knowledge of management courses.

6. Conclusion

This study identifies three key challenges in post-secondary accounting education within Jilin's applied undergraduate institutions: curriculum-industry misalignment, redundant coursework, and students' reluctance to embrace management-focused learning. Employer demands for advanced skills remain unmet due to rigid curricula and time constraints, while course overlaps between vocational and undergraduate levels hinder skill diversification. Students' vocational training further limits their adaptability to managerial roles.

To address these issues, a modular curriculum integrating foundational, core, and advanced courses is proposed, tailored to industry needs through academia-enterprise collaboration. Eliminating redundant content and introducing specialized topics (e.g., risk management, blockchain applications) can enhance learning efficiency. Additionally, early career guidance, case-based teaching, and internships are critical to reshaping students' perceptions of accounting as a strategic profession.

These strategies aim to bridge vocational and academic training, improving graduates' competitiveness in evolving labor markets. Future research should evaluate the scalability of these reforms across disciplines and regions. By aligning pedagogy with industry trends and fostering mindset shifts, Jilin's institutions can serve as a model for China's vocational education reforms, ensuring accounting education meets both economic and student aspirations.

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