

STRATEGIES FOR SUSTAINABLE DEVELOPMENT OF  
ACCOUNTING TALENT TRAINING IN XI 'AN  
PRIVATE COLLEGES

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A thesis submitted in partial fulfillment of the requirements for the Doctor of  
Philosophy program in Education Management for Sustainable Development


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Thesis Title Strategies for Sustainable Development of Accounting talent training in Xi 'an Private Colleges

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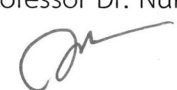
  
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### ABSTRACT

The objectives of this research were: 1) to study the current status of accounting talent training in Xi'an private colleges; 2) to develop strategies for sustainable development of accounting talent training in Xi'an private colleges; and 3) to evaluate the feasibility and adaptability of the strategies for sustainable development of accounting talent training in Xi 'an private colleges. Utilizing a mixed-methods approach, the study sampled 354 students and 108 teachers from Xi'an private colleges using the Krejcie and Morgan table and systematic random sampling. Research instrument included questionnaires, 10 experts for interview, 10 experts for focus group discussion, and 5 experts for strategies evaluation, who worked more than 10 years of accounting were sampled through purposive sampling. The primary instrument included: 1) questionnaires form, 2) interview form, 3) strategies form, and 4) evaluation form. The statistic to analyze the data were IOC index, percentages, mean, standard deviations and content analysis. The reliability analysis of the questionnaire revealed that IOC index was equal to 1.00, thereby confirming the content validity and reliability of the questionnaire.

The results revealed that: the current status of accounting talent training in Xi'an private colleges had four aspects: curriculum system, practical education, faculty quality, and evaluation system, at a moderate level ( $\bar{X}$  =3.47, S.D.=0.75 and  $\bar{X}$  =3.46,

S.D.=0.77). The strategies for sustainable development of accounting talent training include four aspects: 1) optimizing the curriculum system, 2) strengthening the practical education, 3) promoting faculty quality, 4) strategies of improving evaluation system, and 43 specific measures. Evaluation results indicate that the strategies are highly feasible ( $\bar{X}=4.39$ , S.D.=0.48) and adaptable ( $\bar{X}=4.33$ , S.D.=0.47).

Based on the research findings, it is recommended that Xi'an private colleges prioritize the full implementation of the proposed sustainable development strategies. Colleges should dynamically update the curriculum integrating digital accounting skills, expand in-depth school-enterprise cooperation to enhance practical teaching, strengthen faculty training and industry practice, and establish a diversified, process-oriented evaluation system with closed-loop feedback. Regular monitoring and revision of the strategies should be conducted to ensure their continuous adaptation to industry changes and talent demand, thus steadily improving the quality and sustainability of accounting talent training.

**Keywords:** Accounting Talent training, Sustainable Development, Private Colleges, Strategies

ชื่อเรื่อง	กลยุทธ์เพื่อการพัฒนาอย่างยั่งยืนของการฝึกอบรมบุคลากรด้านการบัญชีในเมืองซีอาน
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### บทคัดย่อ

การวิจัยครั้งนี้มีวัตถุประสงค์ คือ 1) เพื่อศึกษาสถานการณ์ปัจจุบันของการพัฒนาฝึกอบรมบุคลากรด้านการบัญชีในวิทยาลัยเอกชนเมืองซีอาน 2) เพื่อพัฒนากลยุทธ์ของการพัฒนาฝึกอบรมบุคลากรด้านการบัญชีในวิทยาลัยเอกชนเมืองซีอาน และ 3) เพื่อประเมินความเป็นไปได้และความเหมาะสมในการนำกลยุทธ์ของการพัฒนาฝึกอบรมบุคลากรด้านการบัญชีในวิทยาลัยเอกชนเมืองซีอาน โดยใช้ระเบียบวิธีวิจัยแบบผสมผสาน กลุ่มตัวอย่าง คือ นักศึกษา 354 คน และอาจารย์ 108 คน จากวิทยาลัยเอกชนในเมืองซีอาน ขนาดกลุ่มตัวอย่างตามตารางของ Krejcie และ Morgan และใช้วิธีการสุ่มแบบเป็นระบบ เครื่องมือที่ใช้ในการวิจัยประกอบด้วย แบบสอบถาม การสัมภาษณ์ผู้เชี่ยวชาญ จำนวน 10 คน การสนทนากลุ่มโดยผู้เชี่ยวชาญ จำนวน 10 คน และการประเมินกลยุทธ์โดยผู้เชี่ยวชาญ จำนวน 5 คน ซึ่งเป็นผู้มีประสบการณ์ด้านการบัญชีไม่น้อยกว่า 10 คัดเลือกแบบเจาะจง เครื่องมือวิจัยหลัก ประกอบด้วย 1) แบบสอบถาม 2) แบบสัมภาษณ์ 3) แบบร่าง กลยุทธ์ และ 4) แบบประเมินกลยุทธ์ สถิติที่ใช้ในการวิเคราะห์ข้อมูล ได้แก่ ค่าร้อยละ ค่าเฉลี่ย ส่วนเบี่ยงเบนมาตรฐาน และการวิเคราะห์เนื้อหา การหาค่าความเชื่อมั่นของแบบสอบถาม พบว่า ดัชนีความสอดคล้องของเนื้อหา (IOC) มีค่าเท่ากับ 1 ซึ่งแสดงให้เห็นว่าเครื่องมือมีความตรงเชิงเนื้อหาและมีความเชื่อมั่นอยู่ในระดับดี

ผลการวิจัย พบว่า สถานการณ์ปัจจุบันของการพัฒนาฝึกอบรมบุคลากรด้านการบัญชีในวิทยาลัยเอกชนเมืองซีอานประกอบด้วย 4 ด้าน ได้แก่ ระบบหลักสูตร การจัดการศึกษาภาคปฏิบัติ คุณภาพของคณาจารย์ และระบบการประเมินผล โดยภาพรวมอยู่ในระดับปานกลาง (ค่าเฉลี่ย 3.47, S.D. = 0.75 และค่าเฉลี่ย 3.46, S.D. = 0.77) สำหรับกลยุทธ์การพัฒนาอย่างยั่งยืนของการพัฒนา

ฝึกรอบรมบุคคลากรด้านการบัญชีประกอบด้วย 4 ด้าน ได้แก่ 1) การปรับปรุงระบบหลักสูตร 2) การเสริมสร้างการจัดการศึกษาภาคปฏิบัติ 3) การพัฒนาคุณภาพคณาจารย์ และ 4) การพัฒนาระบบการประเมินผล รวมทั้งสิ้น 43 มาตรการ ผลการประเมินกลยุทธ์พบว่า กลยุทธ์ดังกล่าวมีความเป็นไปได้อยู่ในระดับสูง (ค่าเฉลี่ย 4.39, S.D. = 0.48) และมีความเหมาะสมต่อการนำไปใช้ในระดับสูง (ค่าเฉลี่ย 4.33, S.D. = 0.47) และจากผลการวิจัยมีข้อเสนอแนะ ดังนี้ วิทยาลัยเอกชนในเมืองซีอานควรให้ความสำคัญต่อการดำเนินการตามกลยุทธ์การพัฒนาอย่างยั่งยืนที่เสนอไว้อย่างครบถ้วน วิทยาลัยควรปรับปรุงหลักสูตรอย่างเป็นพลวัต โดยบูรณาการทักษะการบัญชีดิจิทัล ขยายความร่วมมือเชิงลึกระหว่างสถานศึกษาและสถานประกอบการเพื่อยกระดับการสอนเชิงปฏิบัติเสริมสร้างการฝึกรอบรมคณาจารย์และ การปฏิบัติงานในภาคอุตสาหกรรม และจัดให้มีระบบการประเมินผลที่หลากหลายมุ่งเน้นกระบวนการ และมีผลสะท้อนกลับอย่างครบวงจร ควรมีการติดตามและการทบทวนกลยุทธ์อย่างสม่ำเสมอ เพื่อให้มั่นใจว่ากลยุทธ์สามารถปรับตัวอย่างต่อเนื่องต่อการเปลี่ยนแปลงของอุตสาหกรรม ความต้องการกำลังคน และส่งผลให้คุณภาพและความยั่งยืนของการพัฒนาฝึกรอบรมบุคคลากรด้านการบัญชีได้รับการปรับปรุงอย่างต่อเนื่อง

**คำสำคัญ:** การผลิตบุคคลากรด้านการบัญชี, การพัฒนาอย่างยั่งยืน, วิทยาลัยเอกชน, กลยุทธ์

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# Chapter 1

## Introduction

### Rationale

Under the dual circumstances of the current country's promotion of high quality development and profound changes in the population structure, the traditional accounting talent training model is facing severe challenges. The decline of the demographic dividend requires a shift from relying on scale to enhancing quality and efficiency. Moreover, the national strategy urgently demands that accounting talents possess new capabilities in sustainable governance and value creation. Therefore, exploring new paths for talent cultivation oriented towards sustainable development has become an important issue concerning the future of the industry (Pan, 2025). This is precisely the core starting point of this research.

Developed countries have already made many attempts in these aspects, mainly through institutional innovation and technology-driven approaches to achieve sustainable talent cultivation, as detailed in the following text:

The American Institute of Certified Public Accountants incorporates environmental, social, and governance (ESG) reporting into the accounting curriculum, emphasizing carbon accounting and the application of sustainable financial tools, and has launched the "Certified in Data Analytics for Accountants", which requires accountants to master Python, SQL and big data tools (AICPA, 2024).

The European Union's Sustainability Reporting Directive (CSRD), which requires companies to disclose ESG information from 2024, has pushed universities to offer "non-financial reporting" courses. Rotterdam School of Management in the Netherlands has partnered with Bemaway to develop a master's programme in "Circular Economy Accounting". In Germany's "dual system", vocational education and enterprise practice are closely integrated to cultivate accounting talents with both

professional skills and sustainable development awareness (Southern Weekend, 2024).

The Japan Institute of Certified Public Accountants (JICPA) has launched the "Accountant Reskill Program" to provide ESG and RPA (Robotic Process Automation) training for middle-aged accountants (JICPA, 2025). Waseda University introduces an AI accounting simulation system where students learn how to balance financial goals with sustainable development through a virtual enterprise scenario (Waseda University, 2025). The government provides tax breaks for small and medium-sized enterprises that adopt green accounting and promotes the flow of accounting talent to sustainable fields (Ministry of Economy, Trade and Industry (Sina Finance, 2025).

In response to the conservation needs of the Amazon rainforest, the Brazilian Institute of Accountants (CFC) has developed the course "Biodiversity Asset Valuation" to train experts in ecological accounting. The National Development Bank (BNDES) has funded the participation of accounting students in the research project "Carbon Sink Accounting in Tropical forests". It also works with IFAC (International Federation of Accountants) to promote the International Sustainable Development Standards Board (ISSB) Standards to enhance the global competitiveness of local talent (Huang & Wang, 2023).

The Ministry of Finance issued the "Accounting Industry Talent Development Plan (2021-2025)", which requires the "double carbon goal" to be integrated into accounting education and cultivate "green accountants" who are familiar with carbon trading (Pan, 2025). Shanghai University of Finance and Economics and the Big Four accounting firms jointly build a "smart accounting lab", where students participate in the enterprise ESG report preparation project. It also promotes ACCA (Association of Chartered Certified Accountants) to collaborate with domestic universities to introduce a "Sustainable Business analysis" module, in line with the growing demand for sustainable development-related accounting talents (Shanghai Observer, 2025).

The national policy orientation requires the transformation of accounting talent training. According to the Several Opinions of the General Office of the State Council on Deepening the Integration of Industry and Education (Guo Ban Fa [2017]

No. 95) (Gao Jiao Han [2019] No. 13), the Implementation Opinions of the General Office of the Shaanxi Provincial People's Government on Deepening the Integration of Industry and Education (Shaanxi Zheng Ban Fa [2019] No.26), the Opinions on Comprehensively Deepening the Comprehensive Reform of Higher Education (Shaanxi Fa [2016] No.17), and the Pilot Work Plan for the Transformation and Development of Ordinary Undergraduate colleges into Applied Technology Colleges (2014-2020) and other documents, colleges are guided to dynamically adjust disciplines and majors according to employment needs, and integrate industry and education throughout the whole process of talent training.

In 2023, the Ministry of Education and other five departments issued the Reform Plan for the Adjustment and Optimization of the Establishment of Disciplines and Majors in General Higher Education (Jiao Gao [2023] No. 1), proposing to optimize and adjust the distribution of about 20% of disciplines and majors in colleges and universities by 2025, set up new disciplines and majors that adapt to the new economy, eliminate those that do not adapt to development, increase the proportion of basic disciplines, and build national-level first-class professional centers and top student training bases for basic disciplines (Chinese Government Network, 2023). The program also emphasizes strengthening the linkage between the education system and industry sectors, and realizing the matching and promotion of disciplines and specialties with the industrial chain, innovation chain and talent chain.

The Outline of the Plan for Building a Strong Education Country (2024-2035) defines the phased goals for 2027 and 2035, and proposes to promote the reform and development of colleges and universities in different categories, optimize the layout of higher education, support the construction of high-level research universities, promote the application-oriented transformation of local colleges and universities, allocate new resources to the central and western regions and ethnic minority areas, and improve the matching support mechanism. At the same time, it emphasizes accelerating the construction of world-class universities with Chinese characteristics and competitive disciplines, focusing on the construction of basic disciplines, emerging disciplines and interdisciplinary disciplines, deepening the

reform of doctoral education, and improving the ability to cultivate high-level talents. In terms of personnel training, the policy emphasizes moral cultivation, strengthening the construction of the ideological and political education system, promoting the "five education simultaneously", and building an education system with all-round development of morality, intelligence, physical fitness, the United States and labor (CPC Central Committee & State Council, 2025).

In the era of digital economy, the accounting professional environment has changed dramatically. Around 2005, some Chinese enterprises began to explore the establishment of financial sharing centers within the group to provide a unified and shared financial service model based on process standardization (Zhang, 2015). With the support of policies such as the Enterprise Accounting Informatization Standard issued by the Ministry of Finance, and the increasing maturity of information technologies, the financial sharing model has been rapidly rolled out in China (Ministry of Finance Accounting and Financial Evaluation Center, 2018; Nankai University, 2018). With the support of intelligent digital technology, the boundaries of accounting functions have been greatly expanded, the complexity of accounting work has increased, and the demand for high-level analytical and decision-making talent and interdisciplinary management talent has increased.

Education is the cornerstone of social progress and individual development, and Sustainable Development Goal 4, "Quality education", put forward by the United Nations in the 2030 Agenda for Sustainable Development, emphasizes ensuring inclusive and equitable quality education, so that all people can enjoy lifelong learning opportunities (Chinese Social Sciences Network, 2023). Under the guidance of this goal, the training mode of accounting talent needs to be integrated with the concept of sustainable development to ensure the quality and fairness of education, which provides an important guidance for the accounting talent training. As an important language and information provider of economic activities, accounting has expanded its role from traditional financial records and reports to participate in strategic decision-making, risk management and promote the implementation of social responsibility. In this context, accounting talent training with the concept of

sustainable development is of great significance for promoting the green transformation of enterprises and realizing the harmonious coexistence of economy and environment (Huang & Wang, 2023).

As a key city in western China, Xi'an has achieved remarkable progress in higher education in recent years. As an important part of the higher education system, Xi'an's private colleges and universities have maintained rapid expansion in both development speed and scale, supplying a large number of professional talents for society. However, under the requirements of the era of sustainable development, accounting talent cultivation in Xi'an private universities still faces multiple challenges, including an outdated curriculum system that cannot match market demand, weak practical teaching links, insufficient faculty strength and professional competence, a single and unreasonable talent evaluation system, low awareness of sustainable development among students, and relatively low overall talent training quality. These problems seriously restrict the supporting role of accounting talents in achieving sustainable development goals (Rodriguez & Gomez, 2025). The main manifestations are as follows:

#### 1. Outdated Curriculum System

Current accounting curricula generally feature overemphasis on traditional accounting, insufficient digital technology, heavy focus on theoretical instruction, and weak interdisciplinary integration. Traditional courses such as financial accounting and cost accounting account for an excessively high proportion, while content related to big data accounting, RPA, intelligent accounting, data visualization, ESG and sustainable reporting is seriously inadequate (Zhou, 2025). The curriculum content updates slowly behind changes in policies, technologies and business models, and lacks interdisciplinary integration, making it difficult to support students in developing comprehensive, iterative and sustainable professional capabilities (He et al., 2025). Such structural imbalance leads to misalignment between talent cultivation and job requirements, which can hardly adapt to the needs of digital-intelligent transformation and high-quality development (Zhang et al., 2025).

## 2. Weak Practical Education

Accounting talent cultivation highly relies on practical abilities, but existing practical teaching suffers from simplified forms, virtual scenarios, insufficient depth and limited resources. Most universities still adopt simulated experiments and simplified financial software operations, which are far from real corporate financial processes, financial shared service centers, auditing practices and tax planning scenarios (Xu, 2020). Off-campus practice bases are loosely cooperative, and students struggle to deeply participate in real business. The lack of a long-term mechanism for university-enterprise collaboration and the disconnection between practical content and post standards result in students' weak hands-on abilities, poor professional adaptability and insufficient job mobility, failing to meet enterprises' strong demand for applied and interdisciplinary talents (Liu & Mao, 2025).

## 3. Unbalanced Faculty Quality

Faculty is the core guarantee for sustainable talent development, yet current accounting educators face structural shortcomings. Most full-time teachers enter academia directly from graduate schools, lacking front-line practical experience and insufficient understanding of cutting-edge areas such as intelligent finance, data analysis and business-finance integration (Liang, 2025). Faced with digital transformation, some teachers lack proficiency in big data tools, intelligent financial platforms and data analysis technologies, making them unqualified to teach frontier courses (Evans & Evans, 2024). The mechanism for inviting industry experts into universities is imperfect. The dominance of theoretical teachers, shortage of dual-qualified teachers and weak interdisciplinary capabilities directly restrict cultivation quality and sustainable development (Xie et al., 2025).

## 4. Simplified Evaluation System

The current accounting talent evaluation is dominated by final written examinations, knowledge memorization and score orientation, ignoring practical abilities, innovative thinking, professional ethics, communication, cooperation and lifelong learning capabilities (Li, 2025). Evaluation participants are limited to university instructors, lacking participation from industries, enterprises and third parties.

Evaluation content focuses on accounting skills, with insufficient attention to strategic thinking, risk management, data governance and sustainable information disclosure (Smith & Smith, 2024). The evaluation method overemphasizes results over processes, with low proportions of process, practical and comprehensive assessments. This is not conducive to stimulating learning motivation or guiding the development of sustainable competitiveness, nor can it scientifically measure the effectiveness of talent cultivation (Zhou, 2025).

In conclusion, the digital transformation and high-quality development have placed new demands on accounting talents. Universities must take actions from four dimensions: curriculum system reformation, strengthening practical education, building a strong faculty quality, and reforming the evaluation system, to solve problems such as mismatch between supply and demand, insufficient capabilities, and weak support. They should construct an accounting talent training system that meets the needs of the times, conforms to educational laws, and has the ability for continuous iteration. This is the realistic background and significance of this research. At the same time, this research is in line with United Nations Sustainable Development Goal 4 (SDG 4) - ensuring inclusive and equitable quality education and providing lifelong learning opportunities for all. Promoting the sustainable development of accounting talent training will enhance the employment ability and core competitiveness of graduates, thereby providing strong support for the high-quality economic and social development of Xi'an.

### **Research Questions**

1. What are the status of accounting talent training in Xi'an private colleges ?
2. What are the strategies for sustainable development of accounting talent training in Xi'an private colleges ?
3. How feasible and adaptable are the strategies for the sustainable development of accounting talent training in Xi'an private colleges ?

## Objectives

1. To study the current status of accounting talent training in Xi'an private colleges.
2. To develop strategies for sustainable development of accounting talent training in Xi'an private colleges.
3. To evaluate the feasibility and adaptability of strategies for sustainable development of accounting talent training in Xi'an private colleges.

## Scope of the Research

### Population and the Sample Group

Objectives 1: To study the current status of accounting talent training in Xi'an private colleges.

### Population

According to the latest statistics of the Ministry of Education of Shaanxi Province, there are 23 private undergraduate colleges in Xi'an. The aim was to understand the status about accounting talent training.

### The Sample Group

### Collecting the Sample of Questionnaire

A stratified random sampling method was adopted to ensure that the samples cover Xi'an-based private undergraduate colleges with different school-running features and at different development stages. Meanwhile, data accessibility was taken into account. There are 23 institutions in Xi'an, 10 are jointly-run colleges and 13 are private undergraduate colleges. Since this study focuses on private undergraduate colleges, the research sample consists of these 13 institutions. Considering the actual conditions of the 13 colleges, stratified sampling is conducted based on 3 core dimensions, followed by the selection of representative samples from each stratum. Finally, 7 colleges were selected as the research samples. The 3 core dimensions are as follows: 1) Orientation of school-running features. 2) School-running history and scale. 3) Novel school-running model of accounting major.

There are 4,483 accounting students, 147 accounting teachers (data from the official websites of the respective college) in 7 colleges in Xi 'an. According to Krejcie and Morgan's sampling table (1970), 354 students, 108 teachers were selected by random sampling to conduct questionnaire survey.

### **Samples as Focus Groups**

We adopted a sustainable talent development strategy, we use purposeful sampling. We selected 10 administrators from 7 higher education institutions. Administrators must meet the following requirements: 1) they have worked at the college for more than 10 years; 2) They are familiar with the training mode of accounting talent, teaching management, and the specific status of teaching operation. External personnel must meet: 1) they have been with the company for more than 10 years; 2) They are familiar with financial work; 3) They have a good understanding of the capabilities of accountants.

In this stage, 10 teachers and managers from private colleges in Xi 'an will be interviewed to understand the current status of accounting talent training in private colleges in Xi 'an, and their views and suggestions on the sustainable development of accounting talent training. The interviewees must meet the following requirements: 1) responsible personnel who have been engaged in accounting teaching and management for more than 10 years; 2) familiar with the formulation of talent training programs and have a deep understanding of the formulation of talent training programs; 3) must be willing to participate in the interview.

### **Sample of Strategy Evaluation**

There are 5 experts in sustainable development talent training strategies, four of whom are from universities, namely Xi' an Peihua University, Xi 'an University of Finance and Economics, Xijing University and Xi 'an Polytechnic University, who have great influence on the strategy formulation, sustainable development, talent training and education management of private universities. Specifically, the following conditions are met: 1) managers who have been engaged in accounting talent training program makers for 10 years or more; 2) from different universities; 3) have senior professional titles or doctoral degrees, and have a deeper understanding and

research on accounting professional talent training models; one people from the enterprise financial executives, accounting firm : 1) More than 10 years of experience; 2) Senior professional title; 3) Senior leadership

### **The Variables**

#### **Independent Variables**

The accounting talent training involves many aspects. Through literature review, it is concluded that the course system, practical resources, faculty quality and evaluation system have a significant impact on the accounting talent training. Therefore, these four aspects are regarded as:

1. Curriculum System
2. Practical Education
3. Faculty Quality
4. Evaluation System

#### **Dependent Variable**

Strategies for sustainable development of accounting talent training in Xi 'an Private Colleges.

### **Contents**

1. Current status of accounting talent training in Xi'an private colleges. This study focuses on the current status of accounting talent training in Xi'an private colleges, with a comprehensive analysis from four key dimensions: curriculum system, practical education, faculty quality, and talent training evaluation system. It identifies the existing problems, structural contradictions, and shortcomings in accounting education under the background of digital transformation, ESG development, and regional industrial upgrading, so as to clarify the realistic constraints affecting the quality and sustainable development of accounting talent training.

2. Analysis framework and research methods. To systematically interpret the external and internal environment of accounting talent training, this study adopts a combined PEST-SWOT analysis framework. On the one hand, PEST analysis is used to examine the impacts of political, economic, social, and technological factors--

especially intelligent technology and the digital economy--on the accounting profession and the demand for accounting talents. On the other hand, SWOT analysis is applied to explore the internal strengths, weaknesses, opportunities, and threats of accounting talent training in private colleges, covering university management, training objectives, curriculum system, teaching and research, evaluation mechanism, and student employment. Based on the above analysis, the overall environmental characteristics and realistic dilemmas of accounting education are clarified.

3. Strategy formulation and evaluation. Combined with questionnaire surveys, expert interviews, and the actual situation of Xi'an private colleges, this study uses SWOT-PEST and TOWS integrated analysis to construct targeted and operable strategies for the sustainable development of accounting talent training, focusing on optimizing the curriculum system, improving faculty quality, and innovating teaching methods. Furthermore, this study evaluates the feasibility, applicability, and effectiveness of the proposed strategies, in order to verify whether they can effectively alleviate the mismatch between talent supply and market demand, improve the quality of accounting education, and support the high-quality economic and social development of Xi'an.

### **Time**

The research period is from August 2024 to March 2026 and is divided into the following phases.

1. From July to August 2024, submit the first three chapters of the thesis, and defend it in September 2024.

2. From October 2024 to February 2025, read the relevant literature at home and abroad, collect data through questionnaires and analyze the data with the purpose of understanding the current status of accounting talent training in Xi'an private colleges.

3. From March to June 2025, combined with the previous research, through the method of expert interviews, to formulate strategies for the sustainable development of accounting teachers' professional competency in higher vocational colleges in Shaanxi Province.

4. From July to August 2025, to evaluate the feasibility, adaptability effectiveness and fairness of the strategies of sustainable development of accounting talent training in Xi'an private colleges through expert argumentation.

5. From September to October 2025, summarize the research results, complete the paper and publish the paper.

6. From November to March 2026, complete the thesis defence and revision.

## **Advantages**

### **1. For Students**

Consolidate digital and interdisciplinary accounting professional capabilities, enhance core vocational competitiveness and employment adaptability; foster lifelong learning and sustainable development literacy, broaden career development paths, and adapt to the upgrading needs of the industry and corporate positions.

### **2. For Teachers**

Impel the iteration of teaching and professional competencies, improve the abilities of digital teaching, industrial practice and curriculum development; enrich teaching and research resources, and boost vocational capacity improvement and personal professional development.

### **3. For Colleges**

Improve the accounting talent training system and create advantages of regional and characteristic school-running; elevate the quality of professional construction and school reputation, and strengthen the core competitiveness of the colleges and university in the same major.

### **4. For Society**

Cultivate and deliver high-quality accounting talents adapted to regional economic development, boost industrial digital transformation and the development of the real economy; promote the accurate matching of accounting talent supply and market demand, and drive the overall high-quality and sustainable development of the accounting industry.

## Definition of Terms

**Private Colleges:** refer to higher education institutions established by social organizations other than state organs and state-owned enterprises/institutions, as well as individual citizens, using non-state financial funds to provide undergraduate education and above (Ministry of Education of the People's Republic of China (MOE, 1993). Such institutions typically enjoy high operational autonomy and flexibility, but often face constraints in funding, faculty, and resource allocation (MOE, 2002). For the purpose of this study, private colleges specifically denote private undergraduate universities in Xi'an.

**Education for Sustainable Development (ESD):** refers to development strategies that meet the needs of the present without compromising the ability of future generations to meet their own needs. In the field of education, sustainable development may involve developing people who can adapt to future social and economic changes (Green & Gehre Galvão, 2025). ESD aims to empower current and future generations to meet their needs in the economic, social and environmental dimensions of sustainable development through a balanced and integrated approach (WCED, 1987). Education is both an important goal of sustainable development and an important means of achieving other sustainable development Goals (UNESCO, 2016).

**Accounting Talent Training:** refers to the cultivation of talents with accounting professional knowledge, skills and professional ethics through the process of education and training to meet the needs of the accounting industry. The training of accounting talent mentioned in this paper is mainly aimed at college education, which generally means that the cultivator takes some training measures to affect the cultivation objects, so that the physical and mental changes of the talent training objects are in line with the purpose. It is the sum of the educational strategies, course system settings, practical education, faculty quality and evaluation systems adopted by educational institutions to achieve specific educational goals (Chen & Wang, 2024).

**Sustainable development of accounting talent training:** refers to cultivate high-quality talents with comprehensive quality, innovation ability and adaptability for the future development of the accounting industry by optimizing the education system, improving the quality of talent training, and adapting to economic and technological changes on the basis of meeting the current needs of the accounting profession, and at the same time ensure the continuous optimization and self-renewal of the talent training. Its core goal is to realize the high-quality supply of accounting talent and promote the long-term coordinated development of accounting industry and economy and society (Xie Bing, 2019).

**Strategy:** refers to a systematic, purposeful and well-organized action plan with explicit objectives, formulated to achieve specific long-term or short-term development goals (Jin ZM, 2020). Within the context of this study, strategy denotes targeted, feasible and operable measures tailored to optimize the accounting talent training system, enhance teaching and faculty quality, innovate evaluation mechanisms, and better align talent cultivation with industry market demands, social needs and sustainable development goals.

**Curriculum system:** refers to a systematic course framework centering on general education, professional education and elective courses, which balances the proportion of theoretical and practical teaching, timely integrates cutting-edge content such as digital intelligence, carbon accounting and ESG, and is designed with appropriate difficulty to align with the practical needs of the accounting industry and the professional development of students (Chen & Wang, 2024).

**Practical Education:** refer to a professional practical teaching implementation system that relies on resource carriers such as professional accounting practical training software and hardware as well as on-campus and off-campus practical teaching bases, takes teaching content aligned with the professional demands of the accounting industry as the core, is carried out through diversified implementation forms including full-process teacher guidance and discipline competition empowerment, and integrates the cultivation of sustainable development awareness into the entire teaching process (Chen & Wang, 2024).

**Faculty Quality:** refers to the comprehensive literacy and professional competence of the teaching team that satisfies the demands of accounting talent cultivation. Such faculty members possess solid professional theoretical foundations and rich practical experience in the accounting industry, along with diversified teaching capabilities and proficient digital technology application skills. They maintain an international vision, emphasize the cultivation of students' professional ethics and sense of social responsibility, and integrate ideological and political education, professional norms and industry ethics into the whole process of accounting teaching.

**Evaluation System:** refers to a comprehensive assessment mechanism designed to measure students' professional abilities and comprehensive literacy in accounting. It is characterized by diversified assessment approaches and a prominent proportion of process-oriented evaluation, integrating digital tool application competence, professional ethics, and compliance awareness into core assessment dimensions. Supported by unobstructed student feedback channels and data analysis, the system enables timely dynamic adjustment and iterative optimization, so as to align with the evolving requirements of accounting talent cultivation and industry development (IMA, 2020).

**SWOT Analysis:** refers to a strategic planning tool used to evaluate the internal strengths and weaknesses (Strengths and Weaknesses) and external opportunities and threats (Opportunities and Threats) of an organization, project, or individual. By systematically analyzing these four dimensions, SWOT analysis helps decision-makers develop effective strategies to maximize strengths, compensate for weaknesses, seize opportunities, and respond to potential threats. This article conducts an analysis of each factor using the SWOT method, and also analyzes the overall status (Wang YX & Cao F, (2022).

**SWOT-PEST Analysis:** refers to a comprehensive strategic analysis tool that combines the two methods of SWOT analysis (strengths, weaknesses, opportunities, threats) and PEST analysis (political, economic, social, and technological). By integrating the analysis of the internal and external environments, SWOT-PEST analysis can more comprehensively evaluate the macro-environment and internal conditions of an

organization, project, or individual, thereby providing deeper insights and a broader perspective for formulating strategies. This article conducts an analysis of each factor using the SWOT method, and also analyzes the overall status (Johnson et al., 2020).

**TOWS Matrix:** refers to an extended analytical tool of SWOT analysis that systematically matches an entity's internal strengths and weaknesses with external opportunities and threats to formulate targeted, specific strategic alternatives (Wehrich, 1982; David et al., 2023). This matrix enables organizations or individuals to develop highly targeted and actionable strategies through the cross-integration and in-depth analysis of internal and external environmental factors (Wehrich, 2009; Wheelen et al., 2021). The term TOWS Matrix derives from the reverse order of SWOT, which emphasizes its core logic of deriving external strategic responses based on an internal resource and capability assessment (Wehrich, 1982).

## Research Framework

Research framework targets the sustainable development strategies for accounting talent training in Xi'an private colleges. Firstly, it sorts out the relevant theories and defines core concepts, including concept and theory of educational management, concept and theory of sustainable development education, concept and theory of accounting talent training, concept and theory of strategies and theory of relation research. Secondly, it extracts the key factors affecting accounting talent training, covering curriculum system, practical education, faculty quality and evaluation system. Thirdly, use percentage, mean, S.D. to analysis status of accounting talent training in Xi'an private colleges, relying on SWOT analysis, TOWS analysis and PEST analysis methods combined with questionnaire design and interview outline formulation, it puts forward the preliminary strategies for the sustainable development of accounting talent training. Finally, it develops evaluation forms and invites experts to verify the feasibility and adaptability of the developed strategies, so as to finalize the scientific and applicable sustainable development strategies for sustainable development of accounting talent training. Research framework as figure 1.1.

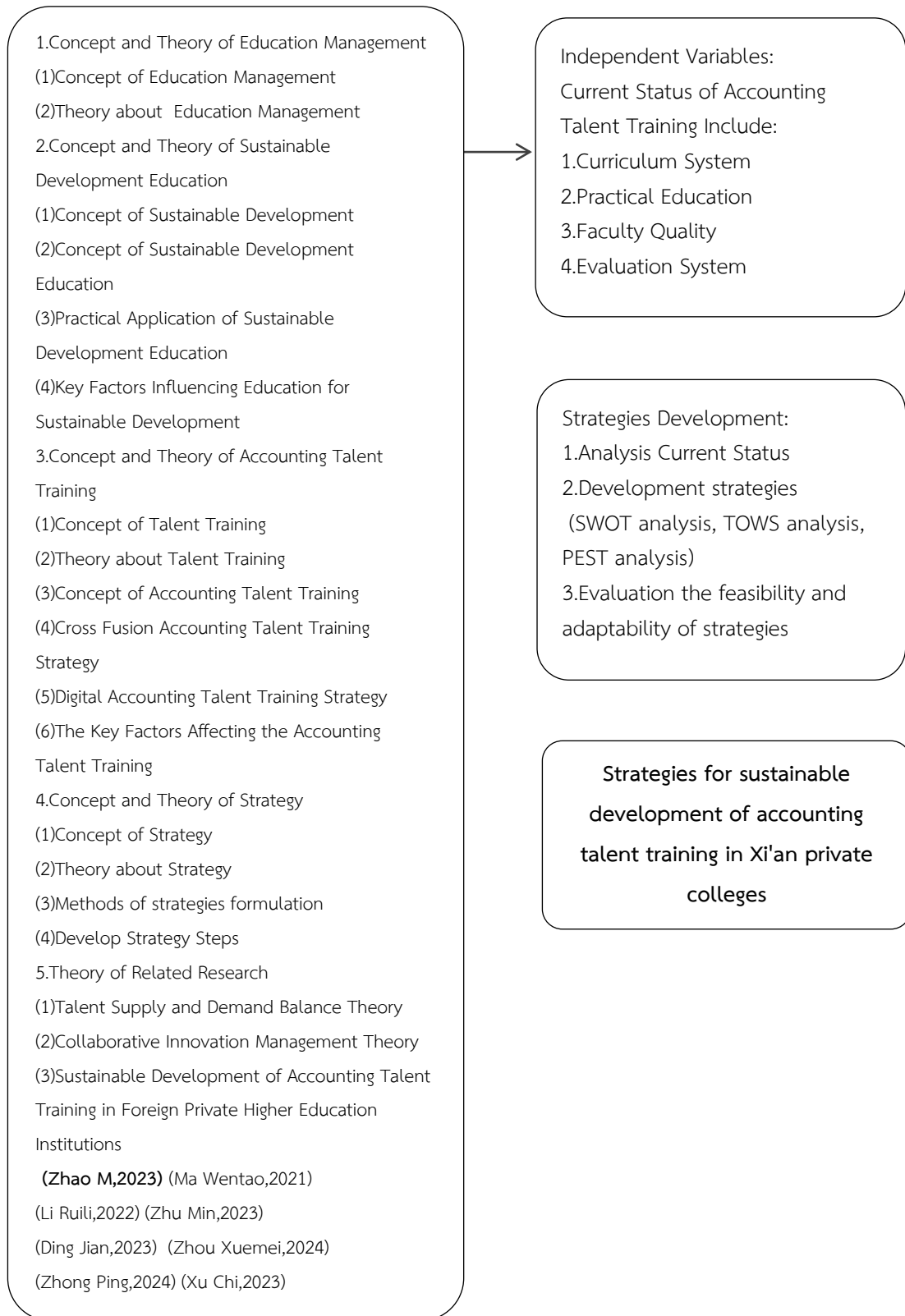


Figure 1 Research Framework

## Chapter 2

### Literature Review

The implementation of the concept of sustainable development in the world, the arrival of the digital age, the impact of the application of intelligent digital technology, have a wide and deep impact on accounting practice and accounting education, accounting professional education is facing changes. How to achieve sustainable development of accounting professionals facing the future should not only clarify the challenges faced by accounting professional education, but also follow the basic laws of college education and teaching. This paper reviews relevant literature from five aspects: education management, sustainable development education, talent training, accounting talent training, strategy and related research, and presents an overview of existing research and practice.

1. Concept and Theory of Education Management
2. Concept and Theory of Sustainable Development Education
3. Concept and Theory of Accounting Talent Training
4. Concept and Theory of Strategy
5. Theory of Related Research

The details are as follows.

#### **Concept and Theory of Education Management**

Education management is the core guarantee for the high-quality and sustainable development of accounting talent training in higher education, and its theoretical connotation and practical application run through the whole process of talent cultivation.

##### **Concept of Education Management**

In the 1981 White Paper on Higher Education, the United Kingdom government defined quality control as "the management process implemented within a university to maintain and improve the quality of education". This

perspective highlights the importance of quality control as an internal management tool, emphasizing the stability and improvement of education quality through process control. This definition by the United Kingdom government has laid a solid foundation for quality management in higher education and influenced subsequent quality management practices. ISO standards are widely used in higher education management, and their core idea is to promote the scientific and standardized education activities through a standardized quality management system. ISO standards enable educational to manage complex educational activities in a planned and documented manner, greatly improving the efficiency and effectiveness of educational management. The standard emphasizes a fact-based approach to decision-making, requiring real data and accurate analysis to guide the practice of education management in order to achieve continuous improvement in the quality of education.

### **Theory about Education Management**

Educational Management is a field of study and practice concerned with the operation of educational institutions through the effective and efficient utilization of human, material, and financial resources. While it draws heavily from General Management Theory, it is distinct because it focuses on organizations whose primary goal is human development rather than profit. Regarding the theory of education management, many scholars give different views, as follows:

Ye Yuanyuan (2015) believes that education management is a science that studies the process of education management and its laws, and its research objects cover both broad and narrow senses. Broadly speaking, it takes the management of the entire national education system as the object of study; In a narrow sense, it focuses on certain types of school organizations. The core of educational management is to explore the phenomenon, process and laws behind educational management, so as to enhance the scientific and effective educational management.

Liu Yourong (2019) pointed out that China's higher education quality policy objectives have obvious "stage characteristics", dividing their evaluation into four stages: the "imitation and exploration stage" (drawing on foreign experience to build a

standardized system), "functional integration stage" (integrating educational functions and optimizing talent cultivation), "coordinated development stage" (addressing unbalanced development), and "Chinese-characteristic high-quality development stage" (building a world-class system and cultivating high-quality talents). This division reveals the evaluation law of such policies and underpins exploring accounting talent cultivation optimization in Xi'an private colleges.

Zhou Chuan (2019) summarized the reform of China's higher education system over the past 70 years, noting that this process has closely followed national institutional reforms. He emphasized that the modernization of higher education governance system and capacity must be based on in-depth reform of the national administrative system, as it helps rationalize the relationship between the government, colleges and universities, and promotes the autonomy and standardized operation of institutions of higher learning, which also provides a governance perspective for the sustainable development of accounting talent cultivation in private colleges.

Yan Guangcai (2020) believes that with the rapid development of higher education, educational management needs to constantly adapt to new situations and challenges. They pointed out that the future development of educational management should pay more attention to the combination of international research and local research, and pay equal attention to theoretical research and applied research. At the same time, the information reevaluation will have a profound impact on educational management research and promote the development of the discipline in a more scientific and systematic direction. The views of scholars such as Yan Guangcai point out the direction for the future development of higher education management.

Liu Zhentian (2020) emphasized the critical role of institutional mechanisms in the modernization of higher education, proposing that it is imperative to reform and improve the higher education evaluation system. He argued that moving beyond simplistic, quantitative metrics toward a more comprehensive, multi-dimensional, and quality-oriented evaluation framework is essential. Furthermore, he stressed the

need to enhance higher education governance capabilities, advocating for a shift from administrative management to modern governance, characterized by scientific decision-making, standardized operation, and stakeholder participation, to ensure the sustainable and high-quality development of universities.

Dong Xiaoping (2021) emphasized that the higher education evaluation system serves as a crucial "baton" and "compass," playing an indispensable leading and promoting role in the macro-management of higher education. He argued that a scientific, reasonable, and modern evaluation system is not merely a tool for supervision but a driving force for development. Therefore, he proposed establishing a comprehensive evaluation framework that effectively combines diagnostic, incentive, and guiding functions, moving away from rigid administrative assessments toward a system that can dynamically reflect educational quality and promote the connotative development of universities.

Sun Zhanli (2021) emphasized that amid the in-depth reform of China's higher education management system, characterized by decentralized governance, market-oriented resource allocation, and institutional adjustment, local industry-specific universities have experienced a growing trend of homogenization. This phenomenon is mainly reflected in the convergence of school-running orientations, curriculum systems, and talent training goals: many universities have abandoned their unique advantages rooted in local industries and traditional specialties, and blindly pursued comprehensive development or copied the development model of elite comprehensive universities, resulting in the loss of industry characteristics and core competitiveness.

Lu Xiaozhong (2022) proposed that the reform of China's higher education management should take the systemic, holistic, and coordinated nature as the core principle. He argued that these three attributes are the key to overcoming the drawbacks of the existing system: systematicness ensures the reform's long-term and forward-looking, preventing short-sighted and partial adjustments; holism promotes the integrated advancement of various reform tasks, avoiding contradictions and conflicts between different links; coordination enhances the synergy of reform forces,

facilitating the solution of deep-seated problems and laying a solid foundation for the modernization of higher education governance system.

Ni Xiaohong (2023) pointed out that integrating excellent regional culture into the whole process of college education management is an effective way to advance higher education development. This practice not only helps improve the overall level of higher education management and enhance the timeliness of classroom teaching, but also strengthens the distinctive school-running features of universities particularly useful for local institutions looking to break the homogenization dilemma and expands the scope of scientific research by linking academic studies with regional development needs.

Lau (2025) proposed that higher education institutions should not only establish a flexible matrix organizational structure to facilitate cross-departmental collaboration, but also adopt project teams as a new core governance unit to enhance agile response capabilities. Additionally, setting up a specialized digital management organization is essential for building data-driven decision-making mechanisms and ensuring the efficient operation of both the matrix structure and project teams, especially in accounting education programs that require interdisciplinary integration.

Li (2025) argued that organizational restructuring for sustainable accounting talent development should follow a three-pronged approach: first, constructing a matrix structure to break down departmental silos between accounting and other disciplines; second, designating project teams as the main governance unit for curriculum innovation and industry cooperation projects; third, establishing a dedicated digital management organization to provide technical support for data-driven teaching evaluation and resource allocation.

Education management theory presents diversified characteristics from the perspectives of different scholars and institutions, from the British government's definition of quality control to the scientific and standardized requirements of ISO standards; from Wu Zhihong's broad and narrow divisions to Liu Xianjun and other scholars' outlook on future development trends. Together, these views constitute a

rich theoretical system and practical framework in the field of higher education management. In essence, Educational Management Theory is the bridge between educational philosophy and educational practice. It provides the tools for leaders to transform vision into reality.

In conclusion, the concepts and theories related to education management have formed a scientific and complete system that takes into account quality control, standardized operation, and reform and development. It serves as a bridge connecting education concept with teaching practices and also provides specific management ideas and practical methods for the sustainable development of talent training in various disciplines of colleges, including the accounting discipline.

## **Concept and Theory of Sustainable Development Education**

Education for Sustainable Development (ESD) is a trans-formative learning approach that empowers individuals to take informed actions for environmental integrity, economic viability, and a just society for present and future generations. Unlike traditional environmental education, ESD is interdisciplinary, integrating key themes such as climate change, poverty reduction, and cultural diversity into all aspects of teaching and learning.

### **Concept of Sustainable Development**

The Concept of Sustainable Development represents a fundamental paradigm shift in how humanity balances progress with preservation, most famously defined by the Brundtland Commission in 1987 as "development that meets the needs of the present without compromising the ability of future generations to meet their own needs." This definition transcends the traditional focus on economic growth to embrace a holistic, integrated framework known as the interdependent pillars of Environmental Protection, Economic Prosperity, and Social Equity. At its core, the concept recognizes that environmental degradation, social inequality, and economic instability are not isolated issues but systemic challenges.

Wu Xiaoliang (2011) expanded the discourse by emphasizing the critical interplay between intergenerational equity and spatial balance. They argued that this

concept is not merely defined by its temporal dimension, ensuring a fair distribution of resources between the present and future generations, but is equally contingent upon the rationality of resource allocation across geographical space. By highlighting this duality, the scholars underscored that true sustainability requires a holistic approach that harmonizes long-term temporal continuity with the equitable spatial distribution of resources to prevent regional disparities and ensure systemic stability.

Zhou Qi, Sun Junhui (2021) offer a contemporary perspective on sustainable development, advocating for a dynamic equilibrium between environmental stewardship and economic advancement. They emphasize that the core of this approach lies in achieving a delicate balance where the imperative for economic growth does not come at the expense of ecological integrity, thereby ensuring that the fulfillment of present needs is accomplished without compromising the fundamental rights and resource access of future generations.

Zhou Taidong (2022) provided a comprehensive synthesis of the multi-dimensional nature of sustainable development, outlining its three fundamental pillars: social equity, economic prosperity, and environmental protection. He further elucidated that the ultimate core of this integrated framework lies in the pursuit of long-term societal well-being and the sustainable utilization of resources, ensuring that development meets present needs without sacrificing the future.

Zheng Jiawei (2023) reconceptualizes sustainable development within the urgent context of global climate change, framing it not merely as a general philosophy but as a concrete, comprehensive strategy. This updated definition prioritizes three critical actions: the active reduction of carbon footprints to mitigate environmental harm, the promotion of a green economy to align financial growth with ecological health, and the enhancement of social resilience to ensure communities can adapt to and withstand future environmental shocks.

Li Jiankao (2023) adopts a holistic approach by integrating the core perspectives of economics, ecology, and sociology to formulate a comprehensive definition of sustainable development. This framework posits that genuine sustainability is achieved by striking a delicate balance that simultaneously fosters

economic efficiency and social harmony, all while strictly adhering to the prerequisite of not harming the environment or depleting natural capital.

In conclusion, a comprehensive analysis of the literature reveals that sustainable development is broadly conceptualized as a dynamic, holistic and integrated model that actively pursues the coordinated advancement of the economic, social, and environmental pillars. This framework underscores the critical importance of striking a delicate and enduring balance: it mandates that the legitimate needs of the current generation must be fulfilled efficiently and equitably, but strictly within the clear constraint that such development does not compromise or deplete the natural and social systems required for future generations to meet their own essential needs.

### **Concept of Sustainable Development Education**

The Concept of Education for Sustainable Development (ESD) represents a fundamental shift in educational philosophy, moving beyond rote memorization to become a catalyst for societal transformation. It is defined as a lifelong learning process that empowers individuals to take informed actions for environmental integrity, economic viability, and social justice. By fostering critical thinking, collaboration, and a sense of global responsibility, ESD bridges the gap between theory and practice, transforming students into proactive agents of change capable of solving the "wicked problems" of the 21st century. Here are the perspectives of relevant scholars:

Zhang Hua (2020) delves into the global evaluation of Education for Sustainable Development (ESD), stressing the urgent need to embed the interconnected pillars of environmental protection, social justice, and economic responsibility into the very fabric of educational systems. He argues that this holistic integration is essential for cultivating the knowledge, skills, and values required to enhance the sustainability literacy of future citizens.

Zhang Wei (2021) posits that the fundamental objective of Education for Sustainable Development (ESD) is to cultivate in students a comprehensive, systemic understanding of the intricate connections between environmental, social, and

economic challenges, while simultaneously equipping them with the practical skills to solve these complex problems. He emphasizes that by fostering this dual capacity for critical analysis and problem-solving, education serves as a vital catalyst to accelerate the realization of global sustainable development goals.

Li Wei (2021) conducted a comprehensive analysis of the strategic pathways for implementing the Sustainable Development Goals (SDGs) within the education sector. He proposed a multi-faceted strategy designed to promote the balanced distribution of educational opportunities and the overall improvement of educational quality. This approach advocates for systemic reform through three key pillars: innovative curriculum design to embed SDG content, rigorous teacher training to build capacity, and enhanced international cooperation to share best practices and resources globally.

Wang Min (2022) conducted a focused study on the profound impact of the burgeoning green economy on the landscape of higher education. She argues that universities must proactively respond to this economic shift by strategically adjusting their disciplinary and professional structures to align with green industries. Furthermore, she points out that integrating specialized green courses into the curriculum is essential for equipping the next generation with the necessary eco-literacy and technical skills, thereby cultivating a workforce of professionals specifically tailored to adapt to and drive the development of the green economy.

Li Na (2022) synthesized the emerging trends in Education for Sustainable Development (ESD), emphasizing a paradigm shift where concepts of sustainability are no longer treated as standalone topics but are deeply embedded into the very fabric of the curriculum system. She advocates for an integrated approach that transcends traditional disciplinary boundaries, asserting that interdisciplinary teaching methods are crucial for equipping students with a holistic understanding of complex global issues, thereby significantly enhancing their comprehensive quality and ability to act as responsible global citizens.

Wang Hao (2023) conceptualizes Education for Sustainable Development (ESD) as a transformative educational model specifically designed to cultivate the next generation of citizens. He posits that ESD goes beyond traditional instruction to foster a tripartite set of essential attributes: deep environmental consciousness, a strong sense of social responsibility, and the innovative capacity required to effectively address and solve the pressing global challenges of the 21st century.

Zhao Ming (2023) delves into practical strategies for effectively implementing Education for Sustainable Development (ESD) within the foundational stage of basic education. He advocates for a comprehensive approach that moves beyond theoretical knowledge, specifically outlining three key pillars: the integration of environmental education to build ecological awareness, the promotion of social participation to foster civic engagement, and the cultivation of specific sustainable development skills to ensure students possess the practical tools needed to navigate and improve their world.

Chen Chen (2023) adopts a distinct global perspective to redefine Education for Sustainable Development (ESD) as a comprehensive educational process. She emphasizes that ESD is not merely a local endeavor but a global imperative designed to cultivate a mindset of global citizenship, foster deep international cooperation and cultural exchange, and ultimately unite diverse societies in a collective effort to jointly address and resolve pressing global challenges.

Zhao Qiang (2023) provides a comprehensive review of strategies aimed at integrating the core concepts of sustainable development into the fabric of basic education. He advocates for a pedagogical shift away from rote learning, emphasizing the effectiveness of immersive methods such as situational teaching and project-based learning. By engaging students in these active learning processes, Zhao argues that educational institutions can significantly enhance students' environmental awareness and foster a deep sense of social responsibility.

Chen Li (2023) examines the pivotal role of international cooperation as a catalyst for advancing Education for Sustainable Development (ESD) on a global scale. She argues that cross-border collaboration is essential for elevating the overall

standard of ESD, specifically highlighting the exchange of educational resources, professional teacher exchange programs, and student mobility initiatives as effective mechanisms to facilitate knowledge sharing and mutual improvement across diverse educational contexts.

In conclusion, the concept of education for sustainable development is summarized as an educational approach based on the principles of sustainable development, which aims to develop students' sustainability awareness, knowledge and skills to solve global social and environmental challenges. This education emphasizes comprehensiveness, future-orientation and multiple perspectives, covering not only environmental issues but also social and economic dimensions, and aims to develop capable and responsible citizens who can contribute to a more equitable, inclusive and sustainable world.

### **Theory about Sustainable Development Education**

In 2005, China joined the Decade of Sustainable Development Action, combining our specific national conditions with the concept of sustainable development education, and taking the path of sustainable development. Since then, China's academic circles have gradually paid more and more attention to sustainable development education. The Fifth Plenary Session of the 18th CPC Central Committee put forward the five development concepts of innovation, coordination, green development, opening up and sharing. In 2019, China's Education Modernization 2035 (Guo Fa [2019]) was issued. These policies put forward the goal of higher education development and in order to adapt to the trend of sustainable development education in the world and promote the modernization of education to achieve the goal of great education, it is necessary for our country to accelerate the promotion of sustainable development education into the mainstream education, to help our country to build a strong, democratic, civilized, harmonious and beautiful modern socialist country. Here are the perspectives of relevant scholars:

Wu Jie (2018) advocates for the deepening of sustainable development education within China, specifically proposing that this advancement should occur

under the comprehensive framework of global governance. He emphasizes the need to increase the coherence and consistency of relevant legal and policy documents to provide a solid foundation. Furthermore, he highlights that strengthening the systematic construction of sustainable development curricula and implementing rigorous teacher training programs are essential steps to ensure the effective integration and execution of these educational goals.

Liu Jianqun (2019) focuses on exploring the profound modern value of time-honored traditional Chinese ecological wisdom, maintaining that these ancient philosophical insights, rooted in concepts such as "harmony between humans and nature", not only provide robust theoretical underpinnings but also offer actionable practical guidance for advancing Education for Sustainable Development (ESD) within the context of modern higher education. By bridging traditional ecological philosophy with contemporary educational practices, these insights help enrich the connotation of ESD in universities.

Wang Xiangxu (2019) put forward targeted strategies for higher education reform, drawing on an in-depth analysis of the core concepts underpinning the sustainable development of open universities in four European nations. Specifically, the study underscored the critical role of leveraging the Asia-Pacific MOOC Network as a collaborative platform to enhance both the accessibility and quality of higher education, with the ultimate aim of advancing the United Nations' sustainable development goals related to equitable and inclusive education.

Cao Yu (2019) conducted a comprehensive analysis of Education for Sustainable Development (ESD) rooted in the human-centric concept of people. By constructing a university-based ESD model led by the philosophy of educating people (nurturing individuals), the study established dynamic interactive relationships within the educational ecosystem. This framework facilitates a dialectical progression where education evolves from fostering individual development to promoting the holistic advancement of humanity, and ultimately cycles back to further individual growth. Consequently, this approach enables the educational system to enter a virtuous cycle of continuous self-renewal and optimization.

Ma Guang (2020) advocated for a comprehensive integration of Education for Sustainable Development (ESD) concepts into the foundational curriculum and teaching syllabi of higher education. The study proposed a strategic approach that involves carefully selecting educational content tailored to contemporary societal characteristics and the spirit of the times. Furthermore, it emphasized the necessity of formulating specialized training programs and establishing dedicated courses to systematically embed ESD principles. Ultimately, the framework calls for expanding the scope of target groups to ensure that the transformative impact of sustainable development education permeates the broader academic community.

Wang Yan (2020) conducted a comprehensive survey to assess the current state of college students' cognition regarding sustainable development education. The findings revealed that the integration of ESD into the fabric of Chinese universities, both in terms of academic research and policy execution, lags behind expectations and necessitates further enhancement. Consequently, the author advocated for a shift towards experiential learning, proposing that students' sense of responsibility towards sustainability should be fostered through the systematic incorporation of practical activities into the curriculum.

Ma Wentao (2021) conducted a systematic dual-dimensional analysis, encompassing economic and social perspectives, on the supportive role and room for improvement of existing government regulations in advancing the sustainable development of China's private education sector. By examining how these regulatory frameworks align with the sector's operational needs and societal demands, the study summarized and delineated four core characteristics inherent in the sustainable development of private education, namely fairness (equitable access and opportunity), coordination (inter-sectoral and regional alignment), sharing (resource and benefit dissemination), and high efficiency (optimal allocation of inputs and outputs).

Zheng Zhaoyan (2021) took core journal papers in CNKI database from 1999 to 2019 as samples, used CiteSpace software to generate keyword co-occurrence knowledge map, and obtained the hot topics and dynamic evaluation stages of

research on sustainable development of vocational education in the past 20 years. It is concluded that the research on sustainable development of vocational education has experienced three stages: gestation period, development period and maturity period. The research content has changed from macro guidance in the early stage to micro practice in the later stage, and seven series of themes have been formed: connotation construction, education for sustainable development, attraction, rural vocational education, school-enterprise cooperation, positioning and teaching reform.

Li Nan (2022) carried out a comprehensive analysis of the current development status and prevalent challenges confronting contemporary art education in China. Against this backdrop, the study put forward a targeted framework for the sustainable development of contemporary higher art education, which centers on two core pillars: the establishment of innovative interdisciplinary majors that integrate art with emerging fields (such as digital media, environmental design, and cultural studies), and the continuous refinement of educational evaluation systems to move beyond a skill-centric model toward a more holistic assessment of students' creative capacity, humanistic literacy, and practical competence.

Liao Xianqiong (2022) analyzed the measures taken by sustainable development education in Tongji University, China. It is concluded that the university adopts a good governance structure management system with policy support and funding guarantee, a clear construction path from the bottom up, a good operation mechanism driven by projects, an interdisciplinary and diversified curriculum teaching system, a talent training model of school-enterprise integration and collaborative innovation, a collaborative and diversified organizational network, and a green campus with ecological harmony, which provides a reference for other universities to carry out sustainable development education.

Li Ruili (2022) emphasized the necessity of closely integrating interconnected regional goals pertaining to economic growth, social progress, and environmental sustainability into the core educational functions of higher education institutions. She further noted that business schools, as pivotal platforms for nurturing management

and economic talents, can effectively implement sustainable development education (ESD) by advancing targeted curriculum development initiatives, such as embedding sustainability-focused modules into core business courses and designing specialized content that aligns academic knowledge with regional sustainable development needs.

Zhu Min (2023) proposed a multi-faceted framework for the effective implementation of Education for Sustainable Development (ESD) in China, emphasizing the need to promote the simultaneous integration of ESD into both educational systems and broader national development strategies. To advance this vision, the study advocated for three key actionable measures: first, constructing a nationwide ESD working network to facilitate inter-departmental collaboration, resource sharing, and coordinated promotion across regions; second, elevating the capacity requirements for ESD in teacher education and training programs, ensuring educators are equipped with the theoretical knowledge and practical skills to deliver high-quality ESD content; and third, accelerating the popularization of ESD at the community level to foster public awareness and engagement, thereby embedding sustainable development concepts into grassroots social practices.

CAI Yingqi (2024) pointed out that the realization of sustainable development of preschool education in China should focus on financial input and take multiple measures to improve the development level of preschool education: to promote the coordinated development of preschool education between urban and rural areas and between kindergartens, guided by fairness and balance; With internal and external forces as the guarantee.

In conclusion, in recent years, China's research on sustainable development education has focused on building a localized theoretical system, promoting the close integration of educational content and social practice through interdisciplinary integration and teaching method innovation, so as to enhance public awareness and action ability. Relevant theories emphasize the integration of environmental protection, social justice and economic development into the education system,

aiming to cultivate future citizens with the concept and ability of sustainable development.

### **Practical Application of Sustainable Development Education**

Education for Sustainable Development (ESD) has evolved from theory into a practical initiative integrated into education and society. It aims to develop students' sustainability awareness, literacy, and problem-solving abilities. Integrating ESD into higher education is essential for cultivating interdisciplinary talents who balance economic growth, social equity, and environmental protection, and for promoting sustainability in national development. The main viewpoints of researchers are summarized as follows:

Wang Yan (2020) pointed out that Tongji University's College of Environment and Sustainable Development offers a compelling case in China. Specifically, the university's students who have enrolled in or completed the minor course in sustainability stand out as a group of Chinese college students with robust sustainability knowledge and comprehensive literacy. Their performance and awareness underscore the effectiveness of specialized minor programs in cultivating ESD-related competencies, providing a reference for other domestic universities to enhance their own sustainable education offerings.

Liao Xianqiong (2022) conducted research on the sustainable development strategies and actions of Tongji University. In 2003, Tongji University took the lead in offering general education courses of "Sustainable Development", and in 2010, it proposed the concept of "Sustainable Development University". In 2012, the School of Environment and Sustainability of Tongji University officially launched a "minor major of Sustainable Development" for postgraduates. It has now become an important think tank for sustainable development education.

Li Ruili (2022) pointed out that a significant milestone in China's SDG-focused academic development came in 2017 with the establishment of Tsinghua University's Global Institute for Sustainable Development. As the country's first specialized research body taking SDGs as its core research focus, the institute specializes in interdisciplinary, cross-field, cross-faculty, and multi-disciplinary

research, laying a solid foundation for domestic SDG-related academic advancement. However, she also emphasized that China's engagement in global responsible education initiatives is still in its early stages: currently, only 21 domestic institutions have joined the United Nations Principles for Responsible Management Education (PRME), indicating substantial room for expansion in integrating responsible management education into the national higher education system.

In conclusion, sustainable development education remains seriously under practiced and under researched in most Chinese universities, and has not yet become a mainstream focus in higher education reform. To align with national development goals and meet the demands of high quality development in the new era, universities should fully integrate sustainability into students' core competencies, professional curricula, talent training programs, and comprehensive quality evaluation systems. To achieve this goal, governments and institutions need to further improve supportive policy systems, establish benchmark universities and demonstration projects, strengthen theoretical research and practical exploration, and jointly promote education for sustainable development at the policy, theoretical, and practical levels.

#### **Key Factors Influencing Education for Sustainable Development**

There are many factors that influence sustainable development education. According to the research literature, the following table 2.1 is compiled.

**Table 2.1** Factors affecting education sustainable development

Scholar	Time	Factors
Chen Mingyan	(2014)	curriculum system, practical education, teacher team
Gao Lili	(2019)	teacher team, featured course, open cooperative computing
Xie Bing	(2019)	Educational quality evaluation system, Educational resources, Educational quality evaluation system
Yang Zunwei	(2019)	international cooperation, teacher training, teaching method
Gao Zitign	(2020)	Teaching System, cooperation between school and enterprise
Wang Peng	(2020)	cooperation between school and enterprise, policy
Liu Chunyi, Yang Guochen, MouXi	(2020)	information-based teaching, teacher team, curriculum system:
Liao Xianqiogn	(2022)	curriculum system: fund guarantee, policy support, cooperation between school and enterprise
Wang Kai	(2023)	curriculum system, teacher team, practical education, instructional resources
Zhong Yu	(2024)	teacher team, content of courses, practical education

In conclusion, with regard to education for sustainable development, most scholars believe that the current education for sustainable development in China should be carried out from the aspects of training objectives, curriculum setting, faculty quality, teaching methods and evaluation system. However, sustainable development education in accounting is rarely mentioned. Therefore, in the process of writing, this paper analyzes the sustainable development of accounting professionals by referring to the research indicators of other majors.

## Concept and Theory of Accounting Talent Training

Talent training is the core mission of higher education and a key guarantee for social progress and national development. Amid global sustainable development and digital transformation, its connotation and requirements have continuously evolved, particularly for accounting majors closely tied to economic and social needs. To explore the path of sustainable talent training for accounting in private colleges, this section first clarifies its core connotation, basic characteristics, and theoretical basis, then sorts out relevant concepts and theories to lay a solid foundation for subsequent optimization strategy research and practical exploration.

### Concept of Talent Training

Since the 1990s, with the increase of people's attention to talent training mode, related studies have increased rapidly, and the following typical definitions have been formed: Talent training mode is the training goal, training specification and basic training mode of talent. It is the structure of knowledge, ability and quality that the school builds for the students, and the way to achieve this structure. It refers to a certain standard structure and operation mode of the training process under the guidance of certain educational thoughts and theories in order to achieve the training objectives (including training specifications). It is an overall teaching activity organically combined with educational thought, educational concept, curriculum system, teaching method, teaching means, teaching resources, teaching management system and teaching environment according to certain laws, and it is a reflection of the nature of education formed according to certain educational theories and educational ideas (Liu Hongmei, Zhang Xiaosong, 2020).

In 1998, at the first National College teaching conference held by the Ministry of Education, Zhou Yuanqing, then Vice Minister of the Ministry of Education, had elaborated on this concept, and he believed that the so-called talent training mode is actually the training goals and training specifications of talent and the methods or means to achieve these training goals. It can also be said that "talent training mode" refers to the sum of the process of implementing talent education under the guidance of certain modern educational theories and educational ideology, according

to specific training goals and talent specifications, and with relatively stable teaching content and curriculum system: management system and evaluation method.

In conclusion, the training mode of talent can include four meanings: (1) training objectives and specifications; (2) The entire educational process in order to achieve certain training goals and specifications; (3) a set of management and evaluation systems to enable this process; (4) Matching scientific teaching methods, methods and means.

Duan Qiufeng and Li Jun (2020) point out that the cultivation of talents in the subject of marxist theory needs to improve the quality of students, optimize the team of teachers, and enhance the political quality and innovation ability of students. They stressed that improving the talent training system is the key to improving the quality of the discipline.

Yan Kun, Wu Han, Zhang Yuqi (2021) emphasizing the dynamic nature of top-notch talent training based on Ziegler theory. It is pointed out that the growth of talents is a non-linear and abrupt process, which needs to provide continuous support and development opportunities for students through dynamic identification and phased investigation. This theory provides a new practice path for the training of top talents in our country.

Wang Xiqin et al. (2022) analyzed the typical models of Germany, the United States, the United Kingdom and the Soviet Union by constructing a four-quadrant theoretical model of the talent training model of international universities, and proposed the talent training integration strategy of Tsinghua University. This mode emphasizes the combination of international experience and local characteristics, which provides a new way of thinking for college personnel training.

Liu Jiashu et al. (2022) found a significant positive correlation between research participation and postgraduate training quality through empirical research. They suggested that universities optimize the curriculum, give full play to the role of research platforms, and encourage students to participate in research projects to enhance their innovation ability. This model of integration of science and education provides an important reference for talent training in local colleges and universities.

Zhao Yong et al. (2024), in his article "The Trend of World Education", analyzed the phenomenon of the increase in global education investment but no significant improvement in quality, and pointed out that the standardized operation and unified evaluation of the existing education system limited student development and educational equity. It is proposed that future education should have three characteristics: personalization, problem finding and problem solving orientation, and global campus. The authors call on educators to break through the traditional framework and jointly create educational models that adapt to the needs of the future society.

Dai Yun (2024) pointed out that the core characteristics of innovative talents include unique perceptual ability, broad interests, self-learning ability, exploration enthusiasm and frustration resistance. He stressed that the cultivation of innovative talents should pay attention to the dynamic system theory, and provide students with a personalized development path through the circular model of "identification - cultivation - re-identification", rather than a single selection model. This theory provides a new perspective for the cultivation of innovative talents and emphasizes the combination of educational equity and individuation.

Tan Zhemin (2024) proposed that the cultivation of top innovative talents should start from the early stage, select students with academic specialties through programs such as "Middle School Talent Program" and "Strong Foundation Program", and provide fertile soil for their growth through collaborative training between universities and middle schools. This early connection mode helps to extend the learning and development path of students.

In conclusion, scholars across relevant fields have reached a broad consensus that education reform stands as the core and pivotal driver for elevating the quality of talent training. To achieve this goal, it is imperative to implement a series of targeted measures: optimize the education system by breaking disciplinary silos and integrating industry-academia-research resources, update education concepts to shift from knowledge-centered to competency-oriented teaching, and improve the education evaluation system by establishing a multi-dimensional framework that

values not only academic performance but also practical abilities and moral character. Through these synergistic efforts, we can cultivate a larger cohort of high-caliber talents equipped with solid professional skills, strong social responsibility, and proactive innovative spirit, who are well-prepared to meet the evolving demands of national development and social progress.

### **Theory about Talent Training**

As the theoretical support for the talent training, the theory about talent training has been continuously improved and enriched with the development of higher education and the change of talent demand. It not only clarifies the guiding principles and core logic of talent training, but also provides effective methods and paths for optimizing the accounting talent training system in private colleges and universities. The following will focus on sorting out and elaborating on the core theories related to talent training.

Liu Jia (2019) proposed to use intelligent technology, adhere to demand-oriented, strengthen the construction of practice bases, promote the organic combination of theory and practice of financial personnel, and determine the talent training model that is in line with society.

Zhu Jihong (2021) proposed to optimize the top-level design of talent training, continuously restructure the curriculum system; strive to promote various discipline competitions, improve students' "intelligent finance", introduce the cloud platform of practical training to help students improve their practical ability, and achieve the transformation of accounting talent training mode.

Zhu Rongxin et al. (2022) put forward a four-system training model for innovative talents, covering four subsystems of curriculum management, social practice, graduation design and employment training, emphasizing coordination and interaction among various systems to jointly promote the training of innovative talents.

Gu Zengjun (2021) will study the accounting transformation and future development in the log-intelligent era, propose the path and direction of professional construction of the reform of the training mode of accounting

professionals, construct the curriculum system: of integration of new technology and accounting, restructure the training direction of accounting professional groups, and enhance the pertinency and timeliness of the supply of accounting talents.

Ding Jiayan (2022) pointed out that private colleges should be employment-oriented and digitally empower personnel training goals, curriculum system and teaching methods, so as to achieve high-quality accounting personnel training in the age of digital intelligence.

Zhu Shuang (2022) studied the reform of the traditional personnel training model, and proposed a "three-integration" training system with professional education as the center, interdisciplinary professional cross-integration, teaching and research practice integration, innovation and entrepreneurship integration with professional education integration, and the establishment of a new talent training model of "one center and three integration".

Xu Chi (2023) pointed out that the accounting major of applied undergraduate colleges should re-determine the goal of talent training, and actively explore and innovate the talent training mode of accounting majors from the aspects of teaching methods, curriculum system; teacher team and practical teaching, so as to enhance students' sustainable development ability and realize the transformation and upgrading of talent training.

Zhang Xuehui (2023) proposed to combine the advantages of talent training of government, enterprises, strengthen the construction of on-campus and off-campus practical courses for accounting majors, and reform the training mode of accounting professionals by improving the practical teaching mechanism and promoting customized teaching content.

Zhong Ping (2024) pointed out that application-oriented undergraduate colleges should use digital technology to drive the reform of talent training, outline new goals for talent training, continuously optimize curriculum and teaching system, set up "a team of high-quality teachers with multiple specialties and abilities, and build a large-scale multi-subject ecology integrating production and education, so as

to comprehensively build a new pattern of collaborative education and mutual integration of accounting professionals.

Zhang Jingya (2024) pointed out that by integrating new media resources, building interactive teaching environment, updating teaching content, strengthening practical teaching, establishing an evaluation system for the training mode of undergraduate accounting talent in the new media era, and innovating the training mode of accounting talents.

Zhou Xuemei (2024) proposed to change the training mode of accounting talent based on the integration of production and education.

Tan Hongyi (2024) proposed intelligent finance as the direction for the transformation of the training mode for private undergraduate accounting talents, and built a new mode of integrating industry and education with school-enterprise cooperation to train applied financial digital talent with "moral cultivation" and "digital skills" as the main line. From the aspects of target orientation, curriculum construction, classroom reform, faculty quality, security system and integration of production and education, this paper puts forward the path and measures for the transformation of talent training mode.

Zhang Wei (2024) pointed out that the training of accounting talent or new business subjects should be adjusted from focusing on the cultivation of accounting ability to focusing on the cultivation of high-end talents, composite talent and applied talents. By re-setting training objectives, adjusting curriculum system, and building diversified teachers, colleges promote the cultivation of management-type, compound and innovative talents.

Li Yan (2021) proposed that in the era of "Internet +", the core of talent training should be shifted to data processing ability, analysis ability, collection ability, business awareness and computer application ability, etc. The training mode of accounting professionals should be rapidly changed around "Internet +", the integration of Internet resources should be accelerated, and the teaching quality should be improved.

In conclusion, in the digital age, talent training focuses on the close integration with social needs, and promotes the innovation of education models by integrating intelligent technology and big data. Through network technology, demand-oriented teaching, strengthening of practice base, deep integration of theory and practice, restructuring of curriculum system, and the use of Internet of Things technology and social resources to innovate teaching methods, talent with data processing, analysis, innovation and business consciousness are reformed.

### **Concept of Accounting Talent Training**

As a professional branch of talent training, accounting talent training has its unique connotation and theoretical orientation, which is closely combined with accounting professionalism and sustainable development needs. Next, we will clarify its core concept.

Accounting talent training refers to the cultivation of talent with professional accounting knowledge, skills and professional ethics through education and practice to meet the needs of social and economic development. This process emphasizes the in-depth learning of professional knowledge, the cultivation of practical ability, the shaping of professional ethics and the awareness of lifelong learning.

At the university level, accounting talent training focuses on the following aspects: in terms of curriculum, the system covering basic, intermediate and advanced accounting courses is designed to ensure that students have a comprehensive accounting theory and practical skills. In terms of teaching, students' practical operation ability and problem solving ability are improved through case analysis, simulation experiment and practice training. In terms of professional ethics education, we should strengthen the education of accounting professional ethics and regulations, and cultivate students' sense of responsibility and integrity. In terms of international perspective, international accounting standards and best practices are introduced to cultivate students' international perspective and cross-cultural communication skills. In terms of technical application, master accounting information system, data analysis and other modern technologies. To cultivate

students with the ability of lifelong student independent learning and sustainable development.

The goal of accounting talent training in colleges is to cultivate high-quality accounting talent who not only have solid accounting professional knowledge, but also can adapt to future challenges.

### **Cross Fusion Accounting Talent Training Strategy**

The Cross Fusion Accounting Talent Training Strategy is an important measure to adapt to the new demands of the industry. It integrates interdisciplinary knowledge and practical skills, aiming to break the traditional training model and cultivate high-quality accounting talents with comprehensive literacy and sustainable development capabilities.

Ying Yihua (2019) proposed that the education model based on industry-university-research collaborative innovation has unique advantages for colleges to cultivate innovative and application-oriented accounting talents, and school-enterprise cooperation can be strengthened by strengthening the combination of industry-university. To revise the training program of accounting talent with the guidance of collaborative innovation; Build a platform and model of industry-university-research collaborative innovation.

Cheng Jinfeng (2021) analyzed key problems in college accounting teaching under digital transformation, such as theory-practice disconnection, rigid lecture-dominated methods, and insufficient practical resources (including laboratory gaps and shortage of dual-qualified teachers), which mismatch graduates' capabilities with enterprise needs. He thus proposed a targeted path for reconstructing the accounting talent training model centered on "school-enterprise collaboration and promoting learning through competition": the former integrates enterprise participation into training and teaching, while the latter uses professional competitions to enhance students' practical abilities.

Li Caifeng, Li Xiaoming et al. (2022) put forward a proposal tailored to digital-intelligent accounting talent cultivation: integrating the content of the Big Data Financial Analysis Professional Level Certificate Examination into the talent training

system, aiming to bridge the gap between academic training and industry certification standards, and further explore the training path for interdisciplinary compound accounting professionals capable of adapting to digital transformation.

Wang Jing (2022) put forward a targeted proposal to effectively enhance the compatibility of accounting professionals with the evolving demands of the big data-driven development landscape. This proposition is rooted in the recognition that the traditional accounting talent training model can no longer fully adapt to the profound changes brought by big data technology to the accounting industry, such as the transformation of accounting work content, the upgrading of technical tools, and the reconstruction of value-added service capabilities.

Chen Xinyi and Fu Wei (2022) proposed that the requirements for the integration of multiple disciplines should be reviewed through the analysis of accounting curriculum, faculty quality and talent training programs, and suggestions on promoting the communication and development between accounting and different disciplines should be put forward to provide new ideas for the development of accounting

Li Dongyu, Tang Yiling et al. (2022) analyzed the difficulties and challenges encountered by the current training mode of accounting talent under the new demands, put forward the requirements of disciplinary integration on the existing teaching mode, and found out the specific optimization path to realize the innovation of talent training mode from the two aspects of college teachers and schools. And put forward the continuous evaluation model after the initial completion of teaching reform.

Lou Huijuan (2022) emphasized the value of a multidisciplinary talent training model. She proposed that integrating knowledge from management, law, information technology and other fields into accounting education is an effective way to improve accounting education quality and upgrade talent training levels, addressing the limitations of single-discipline teaching in adapting to complex industry needs.

Hong Yang, Tian Likai (2023) further advanced this exploration by establishing a "1+X" certificate-oriented assessment mechanism. Guided by the "integration of

science and practice" practical teaching, this mechanism bridges the gap between academic education and vocational training, promoting in-depth reform of application-oriented undergraduate accounting talent training to align with industry needs and vocational standards.

Ding Jian (2023) put forward a proposal for integrating the "1+X" certificate system, an important component of China's vocational education reform that links academic credentials with vocational skill level certificates with the talent training model of accounting majors. This integration is designed to address the gap between traditional accounting education and the practical demands of the modern financial industry, aiming to systematically improve accounting students' comprehensive qualities, including professional ethics, theoretical literacy, and practical operation capabilities, as well as enhance their employ ability and core competitiveness in the fiercely competitive job market.

Li Nan (2023) pointed out that the construction of the integrated education model of "post course competition certificate" and the incorporation of post demand, course theory and practice, vocational skill competition and certificate system into the education process can better improve the quality of accounting talents. It is necessary to strengthen the construction of teachers, integrate the education resources of schools and enterprises, promote the connection between the courses, courses, certificates and courses from the aspects of policies, systems and measures, focus on the cultivation of students' vocational ability, and improve the employment competitiveness and post competency of talents.

Su Weiwei (2024) pointed out that the reform should be carried out in six aspects: teaching concept, teaching mode, teaching method, teaching content, teaching means and teaching evaluation, and based on the integration of industry and finance and the background of big data, the training model of accounting professionals should be reformed to meet the needs of economic development.

By analyzing the necessity and feasibility of multidisciplinary integration of accounting major, Fu Meili (2024) discussed the current situation of talent training for accounting major under the background of multidisciplinary integration, proposed to

improve the talent training program with the guidance of output, set up a multidisciplinary integration faculty team, and strengthen the construction of the guarantee mechanism for multidisciplinary integration.

In conclusion ,through the analysis of the studies of the above scholars, it is concluded that the cross-integration talent training mode mainly includes different modes of industry-university-research collaboration, curriculum certification competition and training integration, industry-education integration, 1+X certificate and other cross-integration talent training modes, which are implemented by adjusting talent training objectives, adjusting curriculum Settings, improving teachers' level, reforming teaching evaluation, and reforming teaching methods.

### **Digital Accounting Talent Training Strategy**

With the in-depth integration of digital technology and the accounting industry, digital accounting has become an inevitable trend of industry development, putting forward new and higher requirements for accounting talent training s. To effectively respond to the digital transformation of the accounting industry, it is imperative to explore and formulate scientific and feasible Digital Accounting Talent Training Strategies, which is also a key link to promote the sustainable development of accounting talent training in private colleges and universities. The following will focus on exploring the relevant strategies of digital accounting talent training.

Yu Jingxia & Guo Huamin (2020) analyzed the influence of "Great Wisdom moving Cloud" on the training of applied accounting professionals, proposed to adhere to the concept of lifelong education for accounting talents, clarify the training objectives of accounting talent in colleges, and optimize the teaching content.

Fang Ye (2021) pointed out that artificial intelligence has put forward new requirements for accounting talent training s, and it should be guided by social needs, reshape the design concept of talent training program, explore the training mode of multi-disciplinary integration, strengthen the teaching team, improve students' application ability and other measures to reform the training mode of accounting talents.

Ma Wanying (2021) analyzed the changes in the demand for accounting professionals in the intelligent era, studied the problems existing in the training mode of accounting professionals in the intelligent era, and carried out the reform of the training mode of accounting professionals in the intelligent era by repositioning the training objectives and plans of talents, restructuring the accounting curriculum system, and innovating teaching methods.

Guo Shuangshuang & Wang Dan (2022) pointed out that financial sharing service has become the trend in the era of digital intelligence, and the training mode of accounting professionals in colleges should strengthen the fit between talent training and social demand, strengthen the special training of financial sharing service based on "demand", pay attention to the diversification of training methods, and deliver more comprehensive talent to meet social demand.

Ruan Lei (2022) In the era of digital intelligence, the cultivation of accounting professionals in colleges should not only do a good job in the inheritance of professional knowledge and accounting professional ethics, but also do a good job in professional positioning, knowledge system construction, talent training focus and innovation of classroom teaching methods.

Du Jing (2022) pointed out that the era of digital economy requires accounting graduates to be interdisciplinary talent with management ability and data processing ability. The training needs of accounting talent in independent colleges should meet the needs of The Times, create high-quality experimental courses and cross-cutting courses, promote the integration of information technology and finance and accounting, introduce and train dual-qualified teachers under the requirements of the new era, equip with digital intelligence software and hardware, financial sharing platform, big data platform, etc., and innovate the training paths of accounting professionals.

Xu Chi (2023) analyzed the influence of information technology marked by big data, artificial intelligence, mobile Internet and cloud computing on the ability of accounting professionals, and proposed an innovative mode of training accounting professionals in colleges under the background of big data era, such as improving

theoretical teaching system, innovating classroom teaching mode, improving teaching teachers' ability, and building a practical teaching platform integrating production and education.

Wang Ying & Zhang Rongrong (2023) pointed out that in the era of big data, traditional financial accounting work faces challenges from three aspects: cognition, information security and information storage space. Colleges need to adjust talent training goals, reform teaching models and teaching concepts, take enterprise needs as the core, integrate big data and other field knowledge into the teaching process, establish and improve teaching assessment mechanisms, and expand teaching input Level to meet the practical requirements required for teaching.

Wang Dan (2023) pointed out that local colleges should grasp the opportunity of the coming age of number intelligence, actively carry out teaching reform, change the goal of training accounting talents, constantly adjust the teaching content and teaching plan in teaching, and strengthen the training of data analysis ability, communication and coordination ability and strategic decision-making ability on the basis of improving students' accounting professional ability, so as to ensure the training of talent and meet the needs of talent Seek consistency to help enterprises in the era of digital intelligence better development.

Zhou Yue (2023) pointed out that amid the accelerated digital transformation of enterprise finance, traditional training models for accounting professionals in colleges and universities are no longer sufficient to meet the industry's evolving demands. Thus, it is imperative to construct a new, tailored training framework and strive to cultivate "3+1" high-end interdisciplinary financial management talents, equipped with solid professional accounting capabilities, rigorous data analysis logic, practical programming skills, and strategic thinking. Such talents can bridge the gap between traditional accounting and digital finance, supporting enterprises' digital transformation initiatives.

Zhang Jianwei (2023) focusing on the intersection of the digital economy and accounting talent training, explored the era's distinct characteristics and the updated ability standards it imposes on accounting professionals—highlighting the shift from

traditional bookkeeping to digital, strategic financial roles. To address these demands, he put forward a three-dimensional innovative training strategy: integrating emerging digital technologies into course design and building interdisciplinary modules to align with industry trends; strengthening the development of experimental training courses to bridge the gap between theory and digital accounting practice; and constructing a "double-qualified" teacher team tailored to the digital economy, ensuring educators can impart both professional knowledge and digital skills.

Lin Liufang (2023) points out that in the era of digital economy, the development of big data and artificial intelligence has a positive and far-reaching impact on the financial accounting profession of enterprises. In the training mode of financial accounting talent can we truly realize the transformation and upgrading of the accounting industry, so that enterprises and society can fully enjoy the dividends brought by the digital economy and digital accounting.

Li Na (2024) pointed out that in the era of big data, data analysis ability has become an urgent need for accounting professionals to master. At present, there are some drawbacks in the training mode of accounting professionals. Vigorously training accounting professionals in the new era is a necessary way to achieve sustainable development. Colleges should promote the deep integration of big data application and accounting professional knowledge teaching, so that students' professional knowledge and necessary skills can be developed in the same direction.

In conclusion, through the research of the above scholars, it can be seen that under the background of artificial intelligence, the transformation of accounting professional talent training mainly focuses on cultivating students with data thinking, compound literacy and innovative capabilities by optimizing the curriculum system, strengthening practical education links, improving the overall quality of the faculty team and improving the scientific evaluation system, so as to adapt to the new requirements of the accounting industry in the intelligent era.

### **The Key Factors Affecting the Accounting Talent Training**

Accounting talent training is affected by a variety of interrelated factors. As scholars have conducted in-depth explorations on accounting talent cultivation,

focusing on core themes such as digital transformation adaptation, curriculum system innovation, interdisciplinary integration, teacher team construction, enterprise demand orientation, and teaching assessment improvement, we have refined the key contents that have attracted widespread academic attention. Based on these research findings, the main influencing factors shaping accounting talent training are systematically sorted out and presented in Table 2.2 below.

**Table 2.2** Factors affecting accounting talent training

Scholar Factor	Digital Technology	Market Requirement	Curriculum System	Practical Education	Policy	Evaluation System	Faculty Quality	Teaching Method
WeiXiangjian (2014)	√	√	-	-	√	-	-	-
CuiJie (2016)	-	√	√	-	-	√	-	√
ZengZF (2018)	-	-	√	√	-	-	√	-
HuangJC (2019)	-	-	√	-	-	√	√	-
WangHY (2020)	√	-	-	√	-	√	√	-
WangXL (2021)	√	-	√	-	-	-	√	√
LinYN (2021)	-	-	√	-	√	-	√	-
QiuZH (2021)	-	√	-	√	-	-	-	-
WangQq (2022)	-	-	√	√	-	√	-	-
MaYX (2023)	-	√	-	-	-	√	-	√
ZhangYM (2023)	-	-	√	√	-	-	-	√
LinYN (2021)	-	-	√	-	√	-	√	-
FengL (2023)	√	-	-	-	-	√	-	-
Li XL (2023)	-	-	√	√	-	-	-	√
XiongQ (2024)	-	√	-	-	-	√	√	-
ZhuGB (2024)	√	-	-	-	√	√	√	-
<b>Total</b>	<b>5</b>	<b>5</b>	<b>8</b>	<b>6</b>	<b>3</b>	<b>8</b>	<b>7</b>	<b>5</b>

In conclusion, the literature have analyzed the factors influencing the sustainable development of accounting talent training in recent years from diverse research perspectives, comprehensively covering key dimensions such as educational regularization, market demand orientation, education policy, evaluation system, teaching method. These studies have laid a solid theoretical foundation and provided valuable practical references for promoting accounting talent training in response to the digital economy and industry transformation trends. Among these influencing factors, curriculum system, practical education, faculty quality, evaluation system are repeatedly emphasized by scholars, highlighting their core and pivotal roles in advancing the high-quality and sustainable development of accounting talent training.

## **Concept and Theory of Strategy**

Before delving into specific digital accounting talent training strategies, it is necessary to clarify the core connotation and relevant theoretical basis of strategy. Concept and Theory of Strategy, as an important theoretical system guiding practice, provides a scientific framework and logical thinking for formulating and implementing effective training strategies, which is crucial for optimizing digital accounting talent training and ensuring the rationality and operability of strategies.

### **Concept of Strategy**

Strategy usually refers to the general term of the methods and ways to achieve goals, or according to their own conditions combined with the internal and external environment to achieve goals. The strategy studied in this paper refers to the sustainable development strategy of personnel training, that is, the sustainable development strategy of accounting personnel training in Xi 'an private colleges and universities.

Adner, R. (2017) believes that strategy is the process by which an organization creates value in the innovation ecosystem by cooperating with other enterprises, suppliers and customers. This perspective emphasizes the interdependence and collaborative innovation among enterprises.

Barney, J.B. (2020) believes that strategy is a process in which an organization acquires competitive advantages by perceiving, grasping and reconstructing capabilities in a dynamic environment. He emphasizes the dynamic nature and adaptability of strategy and believes that an enterprise needs to constantly adjust its resources and capabilities to cope with the rapidly changing market environment.

Ma Hao (2017) defined strategy as the process by which an organization achieves long-term goals by integrating internal and external resources in a complex system, emphasized the systematism and integrity of strategy, and believed that an enterprise needs to find a balance in a dynamic environment.

Jin Zhanming (2020) proposed that the strategy is a process of realizing the sustainable development of enterprises through localization innovation in combination with China's national conditions and cultural background, emphasizing that enterprises need to explore a strategic path suitable for their own characteristics under the "double cycle" and "Belt and Road" initiatives.

Xu Deyin and Zhou Changhui (2020) defined strategy as the process of an organization adapting to changes through continuous learning and innovation in a dynamic environment, emphasizing that enterprises need to have the ability to make quick decisions and adjust flexibly to cope with the complex and changeable market environment.

### **Theory about Strategy**

There are many strategic theories, including Porter's Five Forces model, resource based theory, Blue Ocean strategy, human resource based theory, China management strategy research and so on.

Michael Porter (1980) proposed the Five Forces model proposed, which is one of the classic theories of strategic management. The model analyzes five forces, namely competition, potential entrants, threat of substitutes, bargaining power of suppliers and bargaining power of buyers, to help enterprises evaluate the attractiveness of the industry.

Jay Barney (1991) put forward the resource-based theory (RBV), emphasizing the uniqueness and inimitability of internal resources as the source of competitive

advantage. RBV assesses the strategic value of resources through the VRIO framework (value, scarcity, inimitability, organizational capability), and believes that the core competence of an enterprise is the key to long-term competitive advantage. This theory shifts the focus of strategic management from external environment to internal resources.

Qian Jin and Renee Mauborgne (2005) put forward the Blue Ocean strategy, which emphasizes that enterprises open up new market space without competition by rebuilding market boundaries and focusing on the overall situation. The theory proposes six principles, including rebuilding market boundaries and focusing on the overall situation rather than numbers, to help enterprises get out of the Red Sea competition and achieve the dual advantages of differentiation and low cost.

Yan Kun et al. (2021), based on Ziegler's theory, explored strategies for cultivating top talents from a systematic perspective. They pointed out that the growth of top talent is the result of complex interaction between people and the environment, and it needs to provide continuous support and development opportunities for students through dynamic identification and periodic inspection. This theory provides a new practice path for the training of top talents in our country.

Zhang Dexi and Luo Junli (2021) propose to construct a multi-subject and multi-form learning evaluation system in response to the transformation needs of local colleges and universities, emphasizing comprehensive evaluation of students from three aspects: learning attitude, practical application and collaborative communication. This evaluation method pays attention to process assessment and ability assessment, avoids the problem of "emphasizing knowledge and neglecting ability" in traditional evaluation, and provides strong support for the training of innovative talents.

Xue and Li (2022) discussed the importance of the integration of science and education for the cultivation of high-level innovative talents from the perspective of strategic policy. They pointed out that universities should improve their innovation ability by optimizing curriculum, strengthening the deep integration of research and

teaching, and encouraging students to participate in scientific research projects. This model not only helps to impart knowledge, but also stimulates students' innovative thinking.

Omniplex Guide (2024) posits that the human capital-based theory highlights human capital as a core strategic asset in organizational strategic management. It emphasizes that an enterprise's competitive edge stems fundamentally from its workforce's quality and capabilities, and that attracting, cultivating, and motivating high-caliber employees constitutes the core pathway to achieving organizational strategic goals and sustaining competitive advantages.

Xie Guangying and Xu Erming (2022) proposed that Chinese enterprises' internationalization strategy research gradually shifted from imitating Western models to localized innovation. Chinese enterprises should combine the "Belt and Road" Initiative and the "double cycle" development pattern to explore internationalization paths that suit their own characteristics. The study emphasizes that enterprises should enhance their international competitiveness through strategic alliances, cross-border mergers and acquisitions, and pay attention to cultural adaptability and social responsibility.

Liu Ruihong and Li Zhanmeng (2023) point out that Chinese enterprises are faced with unique institutional environment and cultural background, and need to combine local practice and innovation strategy theory. For example, the strategy of "harmony" and "symbiosis" based on traditional Chinese culture emphasize that enterprises should pay attention to social responsibility and sustainable development to achieve win-win results between enterprises and society.

Tan Liwen and Ding Jingkun (2024) summarized the researches of scholars and concluded that the research on strategic management in China has gradually focused on such frontier fields as organizational duality, networking capability, globalization integration, business model innovation, entrepreneurial strategy and corporate social responsibility. It is emphasized that enterprises should combine the dynamic environment and adjust their strategies flexibly to adapt to the complex and changeable market.

Liu Song and Li Hui (2024) emphasize that improving the talent assessment and incentive mechanism is the key to stimulating the potential of talents. They proposed that we should build an evaluation system with innovation, quality and effectiveness as the core, abandon unscientific evaluation criteria, optimize the salary and honor recognition system, and create a social atmosphere that tolerates failure. This mechanism helps to stimulate the enthusiasm and creativity of talents.

Chengdu University of Technology (2024) proposes to take practical teaching innovation as a breakthrough point, build "three platforms" of campus experiment platform, off-campus practice base and innovation and entrepreneurship incubation base, and cultivate students' "three abilities" of practical ability, practical ability and innovation ability. Through the integration of high-quality teaching resources, promote the opening of high-level experimental platforms, break the barriers of disciplines and specialties, and realize the co-construction and sharing of practical teaching resources, providing fertile soil for the growth of top innovative talents.

In conclusion, different strategic theories have applicable scenarios and conditions, and choosing the appropriate strategy or applying it comprehensively based on one's actual situation is necessary.

### **Methods of strategies formulation**

In a complex global environment, strategy formulation needs systematic methods; key ones include SWOT, PEST, and TOWS, guiding organizations to make informed, goal-oriented decisions. The specific content is as follows:

#### **1. SWOT Analysis**

SWOT analysis, or situation analysis, an acronym for Strengths, Weaknesses, Opportunities and Threats, stands as one of the most classic and widely applied strategic analysis tools in the field of management. It provides a structured methodological framework for organizations to conduct integrated internal resource assessment and external environmental scanning, and has been continuously expanded and revised since its emergence in the 1960s, was first proposed by the famous American management professor Heinz Werrick in the early 1980s. It is a method to evaluate and match strategies to form action strategies based on a

comprehensive consideration of various factors such as the internal environment and external environment of an enterprise. It is one of the most commonly used methods in strategic analysis.

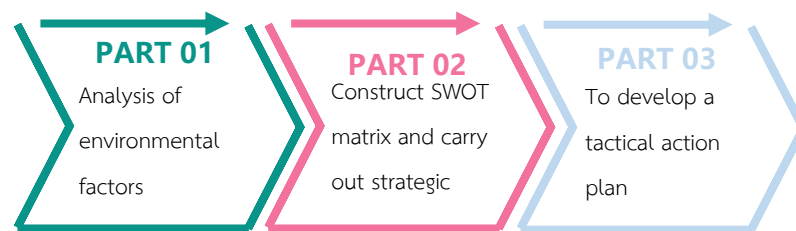
S is the internal Strengths of the enterprise, W is the internal Weaknesses of the enterprise, O is the opportunities of the external environment, T is the Threats of the external environment. Using systematic thinking to match seemingly independent factors in the internal and external environment to make a comprehensive analysis, so that the formulation of enterprise strategic plan is more scientific and comprehensive, which is an important contribution of SWOT analysis. Through the analysis of advantages and disadvantages, the decision-maker can see both the positive side and the insufficient side of the object of decision making, so as to seek advantages and avoid disadvantages. Through opportunity and threat analysis, it can help the decision-makers and implements seize the opportunity and strengthen confidence, but also remind the decision-makers and implements may face risks, and take effective measures to avoid risks.

A complete SWOT analysis needs to do the following three aspects :

(1) Analysis of environmental factors. Various research methods are used to list the strengths and weaknesses of various internal environments and the opportunities and threats of external environments that are closely related to the research objects.

(2) Construct SWOT matrix and carry out strategic analysis. Using the idea of system analysis, the various factors match each other to analyze. Match the advantages of the internal environment with the opportunities of the external environment to form the S-O strategy; The W-O strategy is formed by matching the disadvantage of the internal environment with the opportunity of the external environment. Match the advantages of the internal environment with the threats of the external environment to form S-T strategy; Match the disadvantages of the internal environment with the threats of the external environment to form a W-T strategy.

(3) To develop a tactical action plan. According to each strategic match, the corresponding action plan should be formulated. The action plan should give play to the advantages of the internal environment, overcome the disadvantages of the internal environment, make use of the opportunity factors of the external environment, and avoid the threat factors of the external environment.



**Figure 2.1** Steps in strategy formulation

Chen Zhuowen (2017) pointed out that SWOT analysis is not only used for strategic analysis of enterprises, but also widely used to systematically evaluate a large number of non-profit organizations, occupations, professions, and individuals' comprehensive quality and ability for strategic analysis, becoming one of the main analysis methods for systematic analysis and strategy research.

Qi Yue (2021) employed a systematic SWOT analysis framework to conduct an in-depth exploration of the development trends of the basketball reserve talent training model in Liaoning Province. By identifying the core strengths, inherent weaknesses, potential opportunities, and looming threats embedded in the current training system, the study provided targeted empirical insights for optimizing regional talent cultivation mechanisms and boosting the sustainable development of the local basketball talent reserve pool.

Wang Yaxia and Cao Feng (2022) applied SWOT analysis to analyze the strengths, weaknesses, opportunities and threats of the training of high-level TCM medical and nursing combination talent in China, and explored the development strategy of the training mode of high-level TCM medical and nursing combination

talent from the aspects of academic education, continuing education and vocational education.

Huang Xiaoyan (2023) made use of SWOT and OSPM analysis models and combined qualitative and quantitative methods to organize and analyze the weights and effectiveness of factors affecting the cooperative education of enterprises, universities and research in applied institutions of higher learning. By optimizing the combination of factors, four alternative models for promoting cooperative education of enterprises, universities and research were formed, and the optimal plan was obtained through analysis and comparison. Through comprehensive analysis, the enlightenment of implementing the cooperation of production, learning and research in application-oriented colleges is obtained.

Liu Yingkai (2024) constructed a targeted strategic system based on the SWOT analysis framework, which includes the SO (Strengths-Opportunities) utilization strategy, WO (Weaknesses-Opportunities) improvement strategy, ST (Strengths-Threats) monitoring strategy, and WT (Weaknesses-Threats) defense strategy. He clarified the core logic and implementation paths of each strategy, and then conducted in-depth empirical research on the adaptability of talent training models, focusing on how these strategies can align training objectives, curriculum systems, and practice mechanisms with regional industrial development needs and the characteristics of private higher education institutions.

In the research context of the sustainable development of accounting talent training in institutions of higher education, the application logic of SWOT analysis is as follows:

1. Sorting out internal factors: Focusing on the inherent conditions of universities, strengths may include the flexibility in school-running operations of private institutions and the distinctive curriculum system of accounting majors; while weaknesses may cover insufficient faculty strength and a shortage of practical teaching resources.

2. Analyzing external factors: Anchoring on macro policies and industry environments, opportunities may involve national policy support for applied

accounting talents and the talent demand gap brought by regional industrial upgrading; whereas threats may consist of competitive pressure from similar majors in public universities and the rapid iteration of talent standards driven by the digital transformation of the accounting industry.

3. Value of strategy transformation: Based on the four-quadrant SWOT analysis, targeted development strategies (such as SO utilization strategies, WO improvement strategies, ST monitoring strategies, and WT defense strategies) can be further derived, so as to align the talent training model with the internal and external environment.



**Figure 2.2** Analysis of the accounting talent training in private colleges using the SWOT analysis method

Through SWOT analysis, we know that the internal environmental factors that affect the sustainable development of accounting talent training in private colleges are mainly the flexible curriculum adjustment mechanism and close school-enterprise collaboration, as well as the insufficient investment in accounting practice

facilities and the lack of dual-qualified teachers with both academic background and industry experience.

In conclusion, SWOT analysis is a classic strategic analysis tool, which stands for Strengths, Weaknesses, Opportunities, and Threats. Its core value lies in systematically sorting out the development environment of the research object from two dimensions: internal factors (Strengths and Weaknesses) and external factors (Opportunities and Threats), there by providing a basis for formulating scientific and feasible strategies.

## 2. PEST Analysis

Macro-environmental analysis is a prerequisite for effective strategic decision-making, as external factors often exert profound, indirect influences on organizational performance (Johnson et al., 2020). Among the various analytical tools developed for this purpose, the PEST framework: an acronym for Political, Economic, Sociocultural, and Technological, has gained widespread acceptance in both academic research and practical management. Originating from the environmental scanning theory proposed by Aguilar (1967), the framework was formally conceptualized in the 1970s as a tool to help firms identify opportunities and threats beyond their internal control (Thwaites & Vere, 1995). Since then, scholars have expanded its scope (e.g., into PESTEL by adding environmental and legal dimensions) and refined its application across sectors, ranging from manufacturing to higher education. PEST analysis is a macro environmental analysis tool, used to assess the Political (Political), Economic (Economic), Social (Social) and Technological (Technological) four aspects of an industry or enterprise impact.

The PEST framework's four dimensions are defined by distinct, yet interrelated, constructs:

**Political Factors:** These encompass government policies, political stability, regulatory frameworks, trade laws, and taxation policies that dictate the legal and institutional context of organizational activities (Hill & Jones, 2019).

**Economic Factors:** This dimension includes macroeconomic indicators (e.g., GDP growth, inflation rates, exchange rates) and micro-economic variables (e.g.,

disposable income, unemployment rates) that influence market demand and production costs (Porter, 1980).

**Sociocultural Factors:** These refer to demographic trends, cultural values, consumer preferences, and social norms that shape market behavior and workforce dynamics (Kotler & Keller, 2021). Specifically, demographic trends affect the supply of accounting professional; cultural values guide talent training and educational concept integration; consumer preferences drive demand for high-quality accounting services; social norms provide a framework for talent cultivation, all jointly influencing sustainable development of accounting talent training

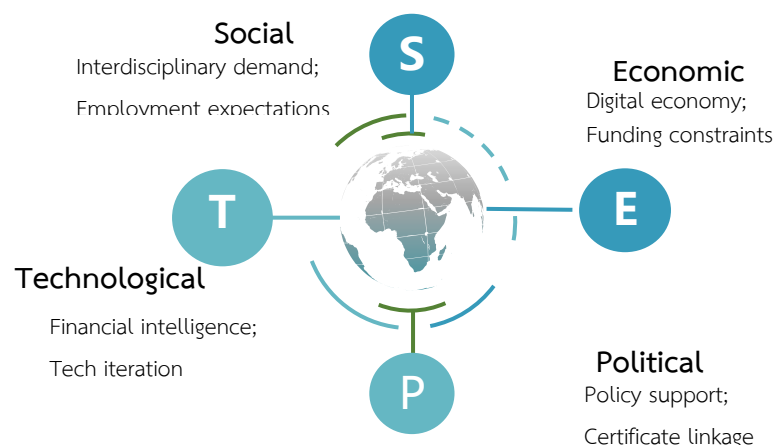
**Technological Factors:** This category covers technological innovations, digital transformation, R&D investment, and intellectual property regulations that drive industry disruption and operational efficiency (Teece, 2018).

Over time, scholars have debated the rigidity of these four dimensions. Some argued that the framework should be expanded to include environmental (E) and legal (L) factors, resulting in the PESTEL variant (Yüksel, 2012). Others proposed integrating ethical and ecological considerations to address the growing emphasis on sustainability (Crane & Matten, 2016). Despite these extensions, the core PEST framework remains widely used for its simplicity and applicability in contexts where environmental and legal factors are either less salient or subsumed under political or economic dimensions.

The accounting profession is strongly influenced by government policies and regulations. For example, the Opinions on Improving the Market Access System issued by the National Development and Reform Commission stressed the importance of high standards of enterprise self-discipline and industry management, which directly affected the standardization and transparency of the accounting industry. In addition, the internationalization trend of the accounting industry, such as the "Belt and Road" initiative, has also brought new opportunities and challenges for the accounting industry. The development of the accounting industry is closely related to the national economic situation. With the economic growth and restructuring, the demand for accounting services is also increasing.

The influence of society on the accounting industry is reflected in the demand of the public for accounting information, the demand of enterprises for accounting talent and the popularization of accounting education. For example, with the improvement of social requirements for the transparency and quality of accounting information, the service standards of the accounting industry are also constantly improving. At the same time, the popularization of accounting education makes the market of accounting talent show a trend of polarization, on the one hand, the supply of general accounting talent exceeds the demand, on the other hand, the shortage of senior accounting talents.

Technological progress has had a profound impact on the accounting industry. The development of information technology, especially the application of new technologies such as big data, cloud computing and artificial intelligence, is changing the working style and career requirements of the accounting industry.



**Figure 2.3** Analysis of the accounting talent training in private colleges using the PEST analysis method

In conclusion, through the PEST analysis method, we know that the external environmental factors that affect the sustainable development of accounting talent training in private colleges include government policy and school policies, school capital investment, enterprise capital investment, industrial development status, and

the degree of integration between talent training and industry. Specifically, government and school policies provide macro guidance and institutional support, capital investment from schools and enterprises guarantees the smooth operation of training programs, the development status of the accounting industry determines the demand orientation of talent training, and the degree of integration between talent training and industry directly affects the matching degree between trained talents and social needs.

### **3. TOWS Analysis**

To formulate scientific and operable digital accounting talent training strategies for private colleges in Xi'an, it is essential to conduct a comprehensive analysis of internal and external environments. As an effective strategic analysis tool, TOWS Analysis integrates an organization's internal strengths and weaknesses with external opportunities and threats, providing a clear and systematic analytical framework for optimizing digital accounting talent training strategies and laying a solid foundation for subsequent strategy formulation.

Heinz Weirick (1982) proposed the TOWS Matrix (also known as the Dawes Matrix), a practical situational analysis method that differs from traditional SWOT Analysis. The four letters in TOWS respectively represent Strengths, Weaknesses, Opportunities, and Threats. Unlike SWOT Analysis, which mainly focuses on identifying and listing internal and external factors, TOWS Analysis, also called Reverse SWOT Analysis, emphasizes the systematic combination of internal strengths/weaknesses with external opportunities/threats to derive targeted and actionable strategic options. It is widely applied in corporate strategy formulation, competitor analysis, and organizational development planning, and is equally suitable for guiding the optimization of accounting talent training strategies in private colleges.

This part comprehensively sorts out and summarizes the TOWS Matrix analysis results based on the collected data, aiming to further clarify the direction of accounting talent training, provide practical and targeted improvement strategies for the sustainable development of accounting talent training in private colleges, and offer reliable support for better realizing the training goals of high-quality accounting talents.

**Table 2.3** Compares the frameworks of TOWS and SWOT

Comparison	SWOT Analysis	TOWS Analysis
Analysis Logic	Internal→External (Strengths/Weaknesses first, then Opportunities/Threats)	External→Internal (Opportunities/Threats first, then Strengths/Weaknesses)
Core Orientation	Situational diagnosis (focus on "what we have")	Strategic formulation (focus on "what we can do")
Strategic Nature	Descriptive (lists factors)	Prescriptive (proposes actionable strategies)
Applicable Scenario	Preliminary situational assessment of an organization	Deep strategic planning based on clear external environmental changes

Table 2.3 systematically compares the core frameworks of SWOT and TOWS analysis across four critical dimensions, revealing their distinct logical orientations and application scenarios. In terms of analysis logic, SWOT analysis follows an internal to external sequence, prioritizing the evaluation of internal strengths and weaknesses before assessing external opportunities and threats. In contrast, TOWS analysis reverses this order, adopting an external to internal logic that first identifies environmental opportunities and threats, then aligns them with internal capabilities. Regarding core orientation, SWOT analysis is centered on situational diagnosis, focusing on clarifying “what we have” to map an organization’s current status, while TOWS analysis emphasizes strategic formulation, aiming to answer “what we can do” by deriving actionable strategies. In terms of strategic nature, SWOT analysis is descriptive, primarily listing and classifying relevant factors, whereas TOWS analysis is prescriptive, directly proposing targeted strategic alternatives through cross-matching. Finally, applicable scenarios differ: SWOT analysis is suitable for preliminary organizational situational assessment, while TOWS analysis is more appropriate for in-depth strategic planning, especially in contexts involving clear external

environmental changes (such as the evolving demands for accounting talent cultivation in private colleges

TOWS analysis establishes four distinct strategic matching models through the cross-combination and interactive matching of external environmental factors (Opportunities, Threats) and internal organizational factors (Strengths, Weaknesses). By systematically pairing internal strengths and weaknesses with external opportunities and threats, this analytical framework enables the formulation of targeted and feasible strategic alternatives. As illustrated in Table 2.4 below, this study adopts the research context of accounting talent cultivation in private undergraduate colleges and universities to elaborate on the connotation, application scenarios and implementation paths of each strategic model in detail.

**Table 2.4** TOWS analysis about accounting talent training

Strategic	Core Logic	Application in Accounting Talent Cultivation
SO Strategy Strengths- Opportunities	Leverage internal strengths to seize external opportunities	<b>External opportunity:</b> National policy support for digital accounting talent training. <b>Internal strength:</b> Close school-enterprise cooperation mechanism of private universities. <b>Strategy:</b> Co-build digital accounting practice bases with enterprises to develop order-based training programs.
WO Strategy Weaknesses- Opportunities	Use external opportunities to make up for internal weaknesses	<b>External opportunity:</b> Government subsidies for private universities to introduce high-level talents. <b>Internal weakness:</b> Lack of teachers with both accounting and digital skills. <b>Strategy:</b> Apply for subsidy funds to recruit industry experts and train existing teachers in digital accounting technologies.

Table 2.4 (Continued)

Strategic	Core Logic	Application in Accounting Talent Cultivation
ST Strategy Strengths- Threats	Utilize internal strengths to mitigate external threats	<b>External threat:</b> Fierce competition from public universities in accounting talent recruitment. <b>Internal strength:</b> Flexible curriculum adjustment mechanism of private universities. <b>Strategy:</b> Launch distinctive courses (e.g., sustainable accounting, cross-border e-commerce accounting) to differentiate talent training.
ST Strategy Strengths- Threats	Adopt defensive measures to avoid internal weaknesses and external threats	<b>External threat:</b> Tightening of accounting professional qualification certification standards. <b>Internal weakness:</b> Insufficient investment in accounting laboratory construction. <b>Strategy:</b> Reduce the scale of general accounting enrollment appropriately, and focus on improving the quality of teaching equipment and certification training.

Through TOWS combination analysis, four strategies for accounting talent training in private colleges are derived, and the SO growth strategy is determined as the optimal choice based on Table 2.4. Currently, accounting talent training in private colleges boasts more advantages than disadvantages and faces more opportunities than challenges, making leveraging strengths and seizing opportunities the most effective path. Private colleges should fully exert their core advantages in accounting talent training. Such as flexible school-running mechanisms, industry-aligned accounting curriculum system's, mature school-enterprise collaborative education models for accounting majors, and a steadily improved dual-qualified teacher team. Meanwhile, they should grasp key opportunities, including national policies

supporting digital accounting talent cultivation, local government's support for private vocational education, and the demand for compound intelligent accounting talents amid regional industrial transformation. By deepening the reform of accounting talent training models, they will align with the intelligent upgrading trend of the accounting industry, realizing coordinated development between high-quality talent output and industrial progress.

The current strategy formulation methods mainly include PEST analysis, SWOT analysis, and TOWS analysis. PEST focuses on external environment analysis, including the four major elements of politics, economy, society, and technology; SWOT focuses on internal environment analysis, including opportunities, threats, strengths, and weaknesses; the results of SWOT analysis are converted into action plans. This conversion tool, the TOWS analysis method, combines strengths, weaknesses, opportunities, and threats in pairs to obtain four situations and then gives corresponding strategic countermeasures based on these four situations. This paper will use the PEST analysis method to analyze the external environmental factors that affect the sustainable development of accounting talent training in private colleges, analyze the internal environment that affects the sustainable development of accounting talent training in private colleges through SWOT analysis, and find out the strategies for the sustainable development of accounting talent training in private colleges through TOWS analysis.

### **Develop Strategy Steps**

After clarifying the strategic theoretical basis and conducting systematic environmental analysis through TOWS and PEST methods, formulating specific digital accounting talent training strategies requires a standardized and scientific process. Strategizing steps, as a key link connecting strategic analysis and strategy implementation, clarify the logical sequence and core links of strategy formulation, which is crucial to ensuring the rationality, operability and effectiveness of digital accounting talent training strategies for Xi'an private colleges. The following will elaborate on the specific strategizing steps.

Mishra and Mohanty (2020) point out that the first step in strategy development is environmental analysis, including an assessment of the internal and external environment of the organization. The external environment involves political, economic, social and technological factors, while the internal environment includes resources and core competencies. From there, organizations need to set goals that are specific, measurable, and aligned with their mission. This process provides the basic framework for the subsequent strategy formulation.

The Strategy Institute (2024) proposes six steps for strategy execution, including strategic planning, communication and collaboration, goal setting, progress tracking, and continuous optimization. Among them, strategic planning is the foundation, which needs to clarify the organization's vision, goals, priorities, and resource allocation. By continuously monitoring progress and flexibly adjusting to internal and external changes, organizations can achieve agile strategy execution.

Empiraa (2024) emphasizes that stakeholders play the role of advisors, critics and supporters in strategic planning. They help organizations develop more practical and actionable strategies by providing expertise. In addition, stakeholder engagement can enhance their commitment to the strategy, thereby increasing the success rate of its execution.

Mohanraj Varatharaj (2025) points out that data-driven decision making has become central to organizational success and competitiveness. He stressed that data-driven strategy development needs to start with identifying business opportunities, combining data analytics to optimize current performance and identify future opportunities. With advanced analytics platforms and real-time data processing, organizations are able to strategize more precisely and adapt quickly in competitive markets.

In general, developing a strategy (or strategy) is a systematic process that usually involves the following key steps. Here are the general steps to develop a strategy:

Step 1 Situation Analysis. Before formulating a strategy, an organization needs to conduct a thorough analysis of its internal and external environment. External

environment analysis: PESTLE (Political, economic, social, technical, legal, environmental) analysis is typically used to assess the impact of the macro environment on the organization. Internal environment analysis: Assess an organization's resources and capabilities through SWOT (Strengths, Weaknesses, Opportunities, threats) analysis. Industry analysis: Porter's five forces model (supplier bargaining power, buyer bargaining power, threat of new entrants, threat of substitutes, competition from existing competitors) can help to understand the competitive landscape of the industry. These analyses provide context for strategy development and help organizations identify potential opportunities and threats.

Step 2 Define Objectives. Based on environmental analysis, organizations need to set clear, specific, and measurable goals. Goals should be aligned with the organization's vision and mission. Use SMART principles (specific, measurable, achievable, relevant, time-bound) to set goals and ensure that the goals are clearly directed and actionable.

Step 3 Develop Alternatives. After defining the goal, the organization needs to develop multiple alternatives to cope with different situations and challenges. These scenarios should be based on a deep understanding of environmental analysis, taking into account different market scenarios, technological developments and competitive dynamics.

Step 4 Evaluate and Select Alternatives. Evaluate the alternatives and select the one that best meets the organization's goals and resource capabilities. Evaluation criteria include feasibility, risk, benefits, resource requirements and time frame. Tools such as decision matrices and cost-benefit analysis can be used to support decision making.

Step 5 Develop Implementation Plan. After the selection of options, a detailed implementation plan needs to be developed to ensure that the strategy can be effectively executed.

The implementation plan should include specific action steps, timelines, allocation of resources, division of responsibilities and key performance indicators.

Step 6 Monitor and Adjust. The implementation of the strategy requires continuous monitoring of progress and adjustment according to changes in the internal and external environment. Use periodic performance reviews to monitor strategy execution. If the strategic objective is found to be inconsistent with the actual situation, the strategy should be adjusted in time or the objective should be re-evaluated.

Step 7 Feedback and Learning. Strategy development is a dynamic learning process, and organizations need to learn from practice and continuously optimize. Through regular review and feedback mechanism, experience and lessons are summarized to provide reference for future strategy formulation.

In conclusion, strategy, as a method to achieve goals based on internal and external conditions, has diverse connotations in academic research, with scholars emphasizing collaboration, dynamic adaptation, systematic integration, localized innovation and flexible adjustment respectively. Combined with PEST and TOWS analysis tools, we have clarified the external environmental factors affecting accounting talent training and the analytical framework for strategy formulation, laying a solid theoretical and analytical foundation for formulating digital accounting talent training strategies for Xi'an private colleges.

## **Theory of Related Research**

On the basis of the above theories, this section further supplements three key theories to improve the research framework: Talent Supply and Demand Balance Theory, Collaborative Innovation Management Theory, and international experience of sustainable accounting talent training.

### **Talent Supply and Demand Balance Theory**

The theory of supply and demand provides a basic theoretical framework for the analysis of the relationship between the demand for talents (McGuinness et al., 2018). Originating from classical economic theory, this theory has been further enriched and expanded in the field of talent research, emphasizing that talent, as a special production factor, differs from general production factors in terms of

structure, timeliness, connotation, quality, and the behavior of both supply and demand sides (Yuan et al., 2024). The particularity of talent supply and demand makes it necessary to emphasize policy guidance and intervention, deepen the comprehensive cooperation between schools and enterprises, and focus on the forward-looking positioning of standards in the process of drawing up professional talent training standards (Guo, 2025). This is because the mismatch between talent supply and demand not only affects the efficiency of talent allocation but also restricts the high-quality development of related industries (Handel et al., 2016).

### **Collaborative Innovation Management Theory**

Collaborative innovation crosses the boundaries of organizations and expands the application of innovation management, which is an important branch of modern management theory (Bayona et al., 2001). Production and education cooperation is a typical collaborative innovation cooperation model, which builds core competence by learning, takes team as the basic organizational unit, and builds a networked open innovation model (Zhang, 2024). The theory of innovation management in the process of production and education is of reference significance to the construction of a new standard of talent training in the accounting transition period (Dong, 2024). Innovation management in the process of production-education collaborative education is a necessary means to effectively ensure the effective management process elements in the process of school-enterprise cooperation personnel training and promote the realization of innovation (Barge-Gil, 2010). The application of innovation management theory in the process of production and education is of certain reference significance to the formulation of training standards for alleviating the contradiction between supply and demand of new accounting talents (Ran et al., 2023).

### **Sustainable Development of Accounting Talent Training in Foreign Private Higher Education Institutions**

The global research on the sustainable development of accounting talent training has emerged under the dual drivers of the popularization of international ESG disclosure standards and the transformation of the accounting profession, with a

core focus on the construction of sustainable competency frameworks, curriculum and teaching innovation, and practical adaptability across different types of institutions (Taylor & Francis, 2024). The International Federation of Accountants (IFAC) (2024) defined the sustainable development competencies of accounting professionals as comprehensive capabilities integrating technical proficiency, ethical judgment, and systematic thinking, laying the theoretical foundation for global research in this field.

IFAC (2024) identified five core competencies required for sustainable accounting talents, including ESG report compilation and climate-related financial disclosure. The Association of Chartered Certified Accountants (ACCA) further emphasized the significance of data science and interdisciplinary integration capabilities in this regard.

Based on a survey of universities in Europe and America, Rayeski et al. (2024) supplemented two additional competency dimensions: non-financial information quantification and sustainable risk assessment, pointing out that the cultivation of these competencies requires the synergy of classroom teaching and corporate practical training.

Focusing on private higher education institutions, foreign studies have highlighted their unique advantages in flexible school-running mechanisms and close university-enterprise collaboration. Sanad (2025) found that private universities can quickly respond to industry demands by adjusting curriculum settings and deepening university-enterprise cooperation, thus forming a differentiated advantage in cultivating the practical capabilities of sustainable accounting talents.

This conclusion is consistent with the research of Qian et al. (2024) on the industry-education integration mechanism of accounting majors in private undergraduate institutions in China.

Curriculum and teaching innovation is the key to the practical implementation of sustainable accounting talent training. Foreign scholars have developed three mainstream curriculum integration paths: embedded integration, independent course offering, and interdisciplinary integration. Rayeski et al. (2024)

proposed in *Issues in Accounting Education* that embedded integration can effectively address the issue of curriculum congestion, as it integrates GRI standards and ESG disclosure requirements into basic financial accounting courses, balancing foundational teaching and the cultivation of sustainable competencies.

In terms of teaching methods, flipped classrooms and enterprise-immersion learning have been widely verified for their effectiveness. The UBC Sauder School of Business (2024) established the SME Climate Clinic, enabling students to participate in corporate carbon accounting practices and achieve the alignment between theoretical knowledge and industrial needs.

Private institutions in China have also explored adaptive paths; Liu & Liu (2024) demonstrated that under the background of the digital economy, private universities can effectively improve the adaptability of accounting talents for sustainable development through the model of "industry-education integration + curriculum-certificate integration".

Despite the rich theoretical and practical achievements, existing research still faces challenges such as regional imbalance and insufficient practical orientation, with a majority of studies concentrated in developed countries and a lack of empirical research on private institutions in developing regions. Future research trends will focus on the integration of digitalization and sustainability; Sheehan et al. (2024) argued that it is necessary to reconstruct the basic accounting teaching system and strengthen the combination of ESG concepts and digital tools.

For private universities in China, drawing on foreign experience and combining the industry-education integration mechanism proposed, it is advisable to construct a training model featuring "flexible curricula + double-qualified faculty teams + practical platforms", integrating ESG concepts and digital accounting skills into the entire talent training process, so as to realize the synergy between high-quality talent output and industrial sustainable development (Qian et al.,2024).

In conclusion, this chapter constructs a multi-dimensional theoretical framework by systematically reviewing core literature in education management, sustainable development education, talent cultivation, accounting professional

development, and strategic management. The findings indicate that the sustainable development of accounting talent cultivation in private colleges requires strategic management as the methodological core, integrating theoretical elements such as digital transformation, ESD paradigm, and modernization of educational governance to build an integrated cultivation system. Existing research lacks integrated studies on sustainable development strategies for private colleges, leaving academic space for this study.

## Chapter 3

### Research Methodology

To study the strategies for sustainable development of accounting talent training in Xi'an private colleges employs a mixed-methods approach, integrating both qualitative and quantitative designs. It adopts a convergent parallel design. The research methodology is outlined as follows: 1) to study the current status of accounting talent training in Xi'an private colleges; 2) to develop the strategies for sustainable development accounting talent training in Xi'an private colleges; 3) to evaluate the feasibility and adaptability of strategies for sustainable development of accounting talent training in Xi'an private colleges.

In order to solve the problems mentioned in Chapter 1 and achieve the above research objectives, this study is divided into three phase.

**Phase 1:** To study the current status of accounting talent training in Xi'an private colleges.

**Phase 2:** To develop the strategies for sustainable development of accounting talent training in Xi'an private colleges.

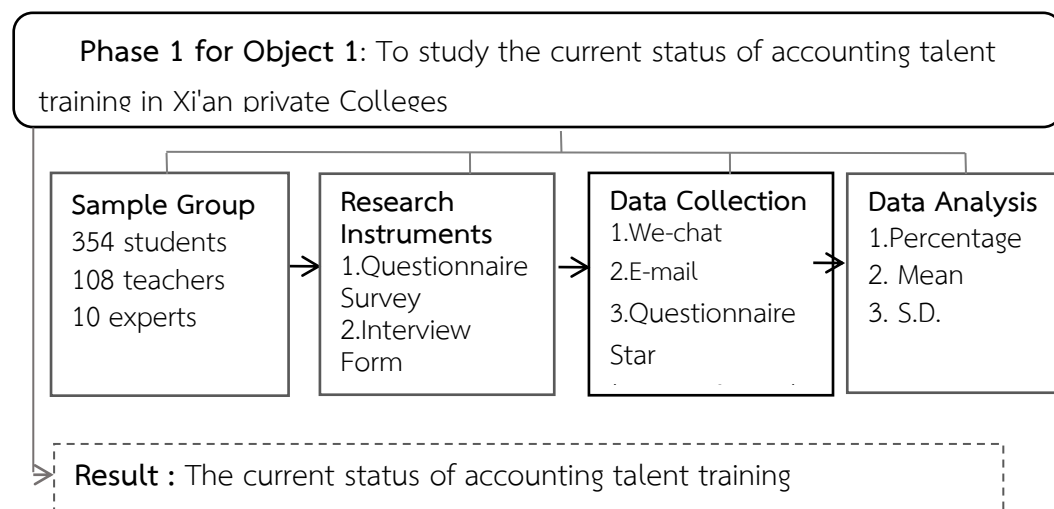
**Phase 3:** To evaluate the feasibility and adaptability of the strategies for sustainable development of accounting talent training in Xi'an private colleges

To achieve the above research goals, the researcher adopts the following research procedures:

1. Sample Group
2. Research Instruments
3. Data Collection
4. Data Analysis

### Phase 1: To study the current status of accounting talent training in Xi'an private colleges

Aiming at research objective 1, questionnaires and interviews were used to collect, analyze and summarize relevant data. Through the analysis of the questionnaire data and the interview content, the current situation of sustainable development accounting talent cultivation was understood, laying the foundation for strategy formulation. Summary of research methods in phase1 as shown in figure 3.1.



**Figure 3.1** Research Method Phase 1

#### Sample Group

Of the 23 institutions, 10 are jointly-run colleges (private institutions affiliated to public universities) and 13 are private undergraduate colleges. Since this study focuses on private undergraduate colleges, the research sample consists of these 13 institutions. To better reflect the diversity and strategic positioning of local private higher education, we further refined the sample pool. Considering the actual conditions of the 13 colleges, a stratified purposive sampling method was adopted to ensure that the samples cover Xi'an-based private colleges with different school-running features and at different development phases. Meanwhile, data accessibility

was taken into account. Finally, 7 colleges were selected as the research samples. The data of these 7 colleges are as follows: Xi'an Peihua University (longest-established), Xi'an International University (internationalized education management No.1), Xi'an Eurasia University (industry-academia integration No.1), Xi Jing University (quality of accounting talent training No.1), Shaanxi Fashion Engineering University (convergence of digital and intelligent accounting), Xi'an Mingde Institute of Technology (application-oriented universities with distinct features), Xi'an Technology and Business College (distinctive features in Xi'an)

#### **Collecting the sample of questionnaires**

There are 4,483 accounting students, 147 accounting teachers in 7 colleges in Xi'an. According to Krejcie and Morgan's sampling table (1970), 354 students, 108 teachers were selected by stratified random sampling to conduct questionnaire survey. In order to ensure the representativeness of the sample group, this study will try to ensure that the sample group reflects the characteristics of the whole

population. In the selection of sample groups, this study follow the scientific principle of random and representative sampling to ensure the validity and credibility of research results.

**Table 3.1** Sample size table of this survey

No.	Education Institutions	Accounting students		Accounting teachers	
		Population	Sample Group	Population	Sample Group
1	Xi'an Peihua University	873	68	29	21
2	Xi'an International University	563	45	19	14
3	Xi'an Eurasia University	761	61	24	18
4	Xi Jing University	962	77	32	23
5	Shaanxi Fashion Engineering University	491	39	16	12
6	Xi'an Mingde Institute of Technology	466	37	15	11
7	Xi'an Technology and Business College	367	27	12	9
<b>Total</b>		<b>4,483</b>	<b>354</b>	<b>147</b>	<b>108</b>

### Research Instruments

The main instruments used in this present study include questionnaires survey and an Interview survey.

#### 1. Questionnaire Survey

The main research tool at this Phase was a structured questionnaire. Its design was based on domestic and international literature related to the sustainable development of accounting talent training, and referred to relevant theoretical frameworks such as the competency model theory and sustainable development education theory. The questionnaire content was reviewed and revised by experts to ensure its validity and reliability.

The researcher requested different colleges for requiring to collect the data from 354 students and 108 teachers from seven private colleges in Xi'an. The researcher distributed questionnaires to 354 students and 108 teachers from 7

private colleges in Xi'an to ensure that the recovery rate of the questionnaires is 100%. The questionnaire was divided into the following sections:

1) Personal information: Covers basic information include respondents' gender, age, professional title, and teaching experience.

2) Current status of sustainable development of accounting talent training: Includes four dimensions, curriculum system, practical education, faculty quality, and evaluation system.

The questionnaire design and survey process included the following steps:

Step 1: Reviewed and analyzed domestic and international literature on the sustainable development of accounting talent training, and designed a preliminary questionnaire.

Step 2: Submitted the first draft of the questionnaire to the research supervisor for review and revised the content according to the feedback.

Step 3: Invited five experts to evaluate the Index of Objective Congruence (IOC) (Brian Foote, 1988) of the questionnaire, with IOC values ranging from 0.60 to 1.00.

Step 4: Further refined the questionnaire based on the experts' suggestions.

Step 5: Selected 30 students and teachers from Xi'an private colleges for a pilot test, and measured the questionnaire's reliability through Cronbach's Alpha coefficient. The expected target value of the reliability coefficient was 0.85, with the following standards: 0.9 - 1.0 (high reliability), 0.8 - 0.9 (good reliability), 0.7 - 0.8 (acceptable reliability), and 0.1 - 0.7 (low reliability) (Cronbach, 1951). These widely accepted reliability standards have been commonly applied in accounting education research to evaluate the internal consistency of measurement tools.

Step 6: Conducted a formal questionnaire survey on 354 students and 108 teachers from 7 Xi'an private colleges, and collected data for subsequent analysis.

## **2. Interview Survey**

Based on the questionnaire survey results and the analysis of the current status of sustainable development of accounting talent training in Xi'an private colleges, this study designed a structured interview outline to further explore the in-

depth factors affecting its sustainable development and formulate targeted strategies. The interviewees were 10 administrators from 7 Xi'an private colleges, aiming to collect in-depth insights for optimizing the sustainable development system of accounting talent training.

The researcher sent invitation letters to the interviewees who participated in proposing strategies. The researcher conducted interviews with 10 participants, each lasting no less than 30 minutes. The researcher conducted one-on-one interviews with 10 administrators to ensure that 100 percent of the interview forms were returned. The structured interview consists of two parts:

Part 1: Interviewees' personal information, including professional titles, positions, educational backgrounds, years of teaching/administrative experience, interview time, and date.

Part 2: In-depth inquiries from three core aspects: (1) Key challenges and bottlenecks in the sustainable development of accounting talent training in Xi'an private colleges; (2) Effectiveness of existing talent training measures and room for improvement; (3) Practical suggestions for optimizing the curriculum system, practical education, faculty quality, and evaluation system.

The development process of the structured interview outline is as follows:

Reviewed and analyzed domestic and international literature, concepts, and theories related to the sustainable development of accounting talent training.

Drafted the interview outline focusing on the three core aspects mentioned above, submitted it to the research supervisor for review, and revised the content according to feedback.

Invited 10 experts in accounting education and talent training to review the outline, and further refined the interview questions based on their suggestions to ensure relevance and depth.

### **Data Collection**

The method of data collection for object 1: To study the current status of accounting talent training in Xi'an private Colleges. The data of Object 1 can be collected through we-chat, e-mail, questionnaire star.

### **Data Analysis**

The researcher analyzed the data through the software package program as follows:

1. The personal information of the questionnaire respondents and the respondents were analysed in terms of frequency and percentage, categorized by gender, age, educational background, profession.

2. Using descriptive statistics, the questionnaire statistics were processed and the current status of the development of sustainable accounting talent training in Xi'an private colleges was analyzed through the mean and standard deviation.

The questionnaire adopted a five-point Likert (1932) scale, with scores ranging from 1 to 5 to evaluate the intensity of respondents' perceptions and attitudes. The scoring standards were as follows:

- 4.50 - 5.00 indicates the highest level;
- 3.50 - 4.49 indicates a relatively high level;
- 2.50 - 3.49 indicates a moderate level;
- 1.50 - 2.49 indicates a relatively low level;
- 1.00 - 1.49 indicates the lowest level.

### **Phase 2: To develop the strategies for sustainable development of accounting talent training in Xi'an private colleges**

Aiming at research objective 2, a qualitative research method was adopted to collect, analyze, and make statistics on relevant data. Through SWOT analysis and PEST analysis on four aspects of questionnaire and interview information, the advantages, disadvantages, opportunities and threats of sustainable development of accounting talent training were obtained. Then, according to the analysis of TWOT strategy matrix, the draft strategy was obtained. Through the focus group discussion,

opinions and supplementary suggestions on the draft strategy were collected. Finally the strategies for sustainable development of accounting talent training were put forward. The phase 3 be summarized as figures 3.2.

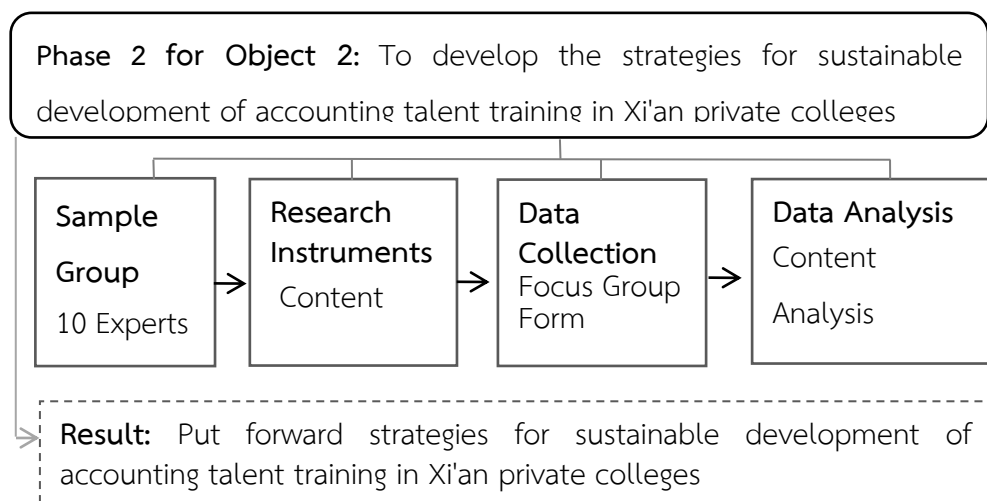


Figure 3.2 Research Method Phase 2

### Sample Group

Purposeful sampling was used in sustainable developing strategies for accounting talent training. Taking into the samples cover Xi'an-based private colleges with different school-running features and at different development Phases, 7 colleges selected for a focus group interview. 10 instructional experts from 7 colleges were selected. The teachers had to fulfill the following requirements: 1) they had worked in the school for more than 10 years; 2) they were familiar with the specifics of the school's development plan, teaching management, educational concept, learning content, personnel training objectives, curriculum system, practical education, faculty quality, evaluation system. The administrators had to fulfill the following requirements: 1) more than 15 years of work, 2) senior titles, and 3) senior leaders.

**Table 3.2** List of focus group interviewee

NO.	Institutions	Experts
1	Xi'an Peihua University	2
2	Xi'an International University	1
3	Xi'an Eurasia University	2
4	Xi Jing University	2
5	Shaanxi Fashion Engineering University	1
6	Xi'an Mingde Institute of Technology	1
7	Xi'an Technology and Business College	1
<b>Total</b>		<b>10</b>

### Research Instruments

The focus group interview instruments used were the "issue" questionnaire and the 5-point Likert scale. The issue questionnaire was specifically designed around the evaluation of preset core issues regarding accounting talent training strategies, which mainly included the overall evaluation of the strategies, the evaluation of each core dimension, and suggestions for optimization, while reserving appropriate space for flexible follow-up questions to guide participants to express their views in depth. The 5-point Likert scale (1=completely disagree, 5=completely agree) was used to quantitatively assess the rationality of the strategies, with its items covering the overall adaptability, feasibility, implementation difficulty and expected effect of the strategies. In addition, auxiliary instruments such as video recording equipment, on-site record forms and Likert scale collection lists were used to ensure the scientificity and practicality of the research instruments.

### Data Collection

Based on the results of the questionnaire survey and an analysis of the current status of accounting talent training in Xi'an private colleges. Data collection was conducted through focus group interview forms, with a standardized process that balanced quantitative and qualitative data.

The method of data collection for object 2: To provide strategies for sustainable development of accounting talent training in Xi'an private colleges, the steps are as follows:

Step 1: The result from Phase 1 are used to make strategies for sustainable development of accounting talent training.

Step 2: The researcher submitted an application to the Graduate School of Bansomdejchaopraya Rajabhat University, and the Graduate School agreed that the researcher collect focus group discussions data from 10 experts.

Step 3: The researcher recorded key information during focus group discussions and collects the contents of the focus group discussions. Examination of qualitative strategies to confirm educational management strategies for sustainable development of accounting talent training in Xi'an private colleges.

### **Data Analysis**

Data analysis adopts a combination of quantitative and qualitative methods. The Likert score data serves as the quantitative basis, while the interview content forms the core of the qualitative analysis. Combining SWOT, TOWS, and PEST analysis methods, it progresses step by step and mutually confirms each other. Firstly, statistical analysis is conducted on the Likert score data to calculate the average score, standard deviation, etc., clearly identifying the overall recognition level of participants for each dimension of the strategy, the points of disagreement, and the distribution characteristics of the score; Secondly, the interview transcripts and onsite records are analyzed using SWOT analysis to clarify the strengths, weaknesses, opportunities, and threats of the strategy itself. Through TOWS analysis, the SWOT elements are combined to form targeted optimization strategies. With the help of PEST analysis, the external environmental impact of strategy implementation is interpreted from the perspectives of policy, economy, society, and technology. At the same time, by combining the thematic analysis method, core viewpoints, optimization suggestions, and controversial content are extracted, and themes are encoded and refined according to the relevant analysis dimensions; Finally, the quantitative scoring results are integrated with the conclusions of SWOT, TOWS, PEST,

and thematic analysis, focusing on analyzing the strategy weaknesses corresponding to the low-scoring items. Based on the suggestions derived from various analyses, the optimization direction is clearly defined, providing a basis for the determination of the final accounting talent training strategy.

The final step in this stage involved the formulation of a preliminary strategic framework for promoting the sustainable development of accounting talent training in private colleges (consistent with the research context). This framework was developed based on the results of the SWOT-PEST-TOWS analysis and contextualised within both national accounting talent development priorities and the institutional challenges identified in earlier stages, main content includes:

#### **Vision**

To develop a sustainable, high-quality, and industry-aligned accounting talent training system that fosters lifelong learning awareness, enhances students' professional competence and sustainable development literacy, cultivates compound accounting talents proficient in green accounting, digital accounting, and ESG reporting, and aligns with national "double carbon" goals, digital transformation strategies, and global sustainable accounting education principles(Zhang & Wang, 2024).

#### **Mission**

Guided by the core mission of nurturing high-quality accounting professionals who meet the requirements of industrial digital transformation and international development, this study strives to establish a long-term value orientation for accounting talent cultivation and effectively fulfill the social responsibilities of the accounting industry. In response to the evolving demands of the global economic environment and digitalized accounting practices, it is essential to construct a systematic and standardized talent training system and promote sustainable development strategies for accounting education (IFAC, 2024). Such efforts help to enhance the professional competence, adaptability and innovation capabilities of accounting talents, thereby supporting the high-quality development of the accounting industry and social economy.

### **Goals**

The core objective is to build an accounting talent pipeline that is suitable for the development of the digital economy and meets the high-quality demands of the industry. Through systematic training and the establishment of long-term mechanisms, the adaptability, competitiveness, and long-term development potential of accounting talents will be continuously enhanced. Ultimately, the coordinated improvement of the quality of accounting talent training, the efficiency of industry services, and the long-term development value will be achieved (Zhang, H., & Li, S., 2024).

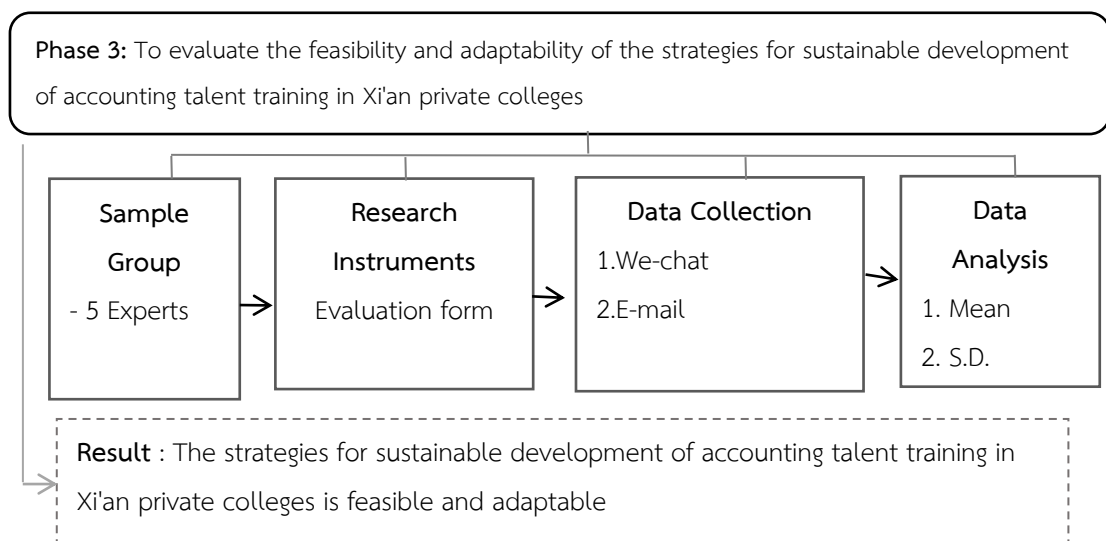
The draft strategic framework was formulated to align with the overarching vision of the sustainable development of accounting talent training, ensuring internal consistency, practical feasibility, and responsiveness to the findings from the SWOT and TOWS analyses. Designed as a concrete and actionable road map, the framework addresses both systemic challenges and emerging opportunities in the context of accounting talent training in colleges. It serves as a foundational basis for expert validation in the subsequent research phase, where further feedback will be incorporated to refine and finalize the strategy for practical implementation.

### **Measures**

Measures refer to the execution-level link between Goals and practical actions in strategic planning. They are the specific action plans and safeguard measures designed to achieve the set strategic goals. By clearly defining the task content, the execution entity, the time frames, and the assessment criteria, the abstract goals are broken down into actionable and monitorable practical measures, ensuring that the long-term directions depicted in vision and mission can be transformed into the actual development outcomes of the organization. This article mainly focuses on specific measures in terms of the curriculum system, practical education, faculty quality, and evaluation system.

### Phase 3: To evaluate the feasibility and adaptability of the strategies for sustainable development of accounting talent training Xi'an private colleges

This study employs purposive sampling to select five experts for evaluating the feasibility and adaptability of strategies for sustainable development of accounting talent training in Xi'an private colleges. Based on a standardized evaluation form, the experts score the strategies from multiple dimensions and long-term sustainability. Through expert scoring and comprehensive analysis, this step aims to obtain objective and authoritative results to verify the practicality of the proposed strategies. The following section details the specific procedures of the expert evaluation process. The summary of research methods in Phase 3 is shown in Figure 3.3:



**Figure 3.3** Research Method Phase 3

#### Sample Group

There are 5 experts involved in the feasibility and adaptability about the strategies, 4 of whom are from Xi'an Peihua University, Xi'an University of Finance and Economics, Xijing University and Xi'an Polytechnic University, who have a great influence on the formulation of accounting talent training, sustainable development,

educational management. The other one is from corporate finance executives, Baker Tilly Tianzhi International Certified Public Accountants.

Expert qualification: 1) more than 10 years of work; 2) Senior professional title; 3) Senior leadership. The evaluation form uses a five-point Likert scale, which is divided into four grades: "very high", "high", "moderate", "low" and "very low". "high", "moderate", "low" and "very low".

**Table 3.3** List of experts in the evaluation team

No.	Institutions	Number of Experts
1	Xi'an Peihua University	1
2	Xi'an University of Finance and Economics	1
3	Xi Jing University	1
4	Xi'an Polytechnic University	1
5	Baker Tilly Tianzhi International Certified Public Accountants	1
<b>Total</b>		<b>5</b>

## Research Instruments

### Evaluation Form

This tool collects data for object 3 to evaluate the feasibility and adaptability of the strategies for sustainable development of accounting talent training in Xi'an private colleges. Four experts from Xi'an Peihua University, Xi'an University of Finance and Economics, Xijing University and Xi'an Polytechnic University, one expert from enterprises were invited to evaluate the feasibility and adaptability of the strategies. The evaluation form is divided into two parts:

Part 1: The personal information of experts classified by work position, work experience, educational background, and academic title.

Part 2: Evaluation table of strategies for sustainable development of accounting talent training in Xi'an private colleges. The data interpretation criteria are based on the five-point Likert Scale (1932), and the data interpretation is as follows:

5 refers to the feasibility and adaptability of the strategies at the highest level

4 refers to the feasibility and adaptability of the strategies at a high level

3 refers to the feasibility and adaptability of the strategies at a moderate level

2 refers to the feasibility and adaptability of the strategies at a low level

1 refers to the feasibility and adaptability of the strategies at the lowest level

The data interpretation for average value is based on Rensis Likert (1932). The data interpretation is as follows:

4.50 - 5.00 expresses the highest level

3.50 - 4.49 expresses high level

2.50 - 3.49 expression moderate level

1.50 - 2.49 expresses low level

1.00 - 1.49 expresses the lowest level

### **Data Collection**

The method of data collection for object 3: to evaluate the feasibility and adaptability of the strategies for sustainable development of accounting talent training in Xi'an private colleges. The result from second Phase are used to evaluate the strategies about accounting talent training. The steps are as follows:

Method of data collection for Object 3: to evaluate the strategies for sustainable development of accounting talent training in Xi'an private colleges. Based on the results of the second Phase, this paper evaluates the training strategies for sustainable development of accounting talent are feasibility and adaptability.

Step 1: Collect the strategies proposed by 10 interviewees on the sustainable development of accounting talent training in Xi'an private colleges, summarize the sustainable development strategies about accounting talent training in Xi'an private colleges, and classify them.

Step 2: Researchers invite experts to fill in the evaluation form. The researchers distributed the evaluation form to 5 experts, selected a suitable time and place to contact the experts, and instructed them to score the evaluation form, ensuring that the recovery rate of the evaluation form reached 100%.

Step 3: Researchers summarize and analyze the results of the evaluation form.

### **Data Analysis**

To systematically assess the feasibility and adaptability of the sustainable development strategies for accounting talent training in private colleges in Xi'an proposed in this study, a quantitative evaluation approach is adopted. Specifically, the effectiveness and practicality of the formulated strategies are measured and analyzed using mean values and standard deviations, which allows for a rigorous statistical assessment of the consensus level and dispersion of expert judgments or stakeholder perceptions regarding the strategies' implementability, alignment with local educational contexts, and long-term sustainability for cultivating high-quality accounting professionals.

In conclusion, this chapter conducts a systematic study on the sustainable development of accounting talent training in private colleges in Xi'an, forming a complete research cycle and drawing clear conclusions through three core steps: situation analysis, strategy formulation, and strategy evaluation. Each step consists of four components: sample group, research instruments, data collection, and data analysis. The situation analysis identifies the strengths and weaknesses of accounting talent training in Xi'an private colleges in terms of curriculum system, practical education, faculty quality, and evaluation system. Second, based on the information obtained from the situation analysis and interview contents, this study adopts SWOT analysis, PEST analysis, and TOWS analysis to formulate sustainable development strategies for accounting talent training that are in line with the reality of Xi'an private colleges and feature both feasibility and pertinence. Specific implementation measures of each strategy are further defined through scoring by a focus group. Finally, the feasibility and adaptability of the proposed strategies are verified by the

quantitative evaluation method of means and standard deviations. In summary, this chapter provides clear ideas for the sustainable development of accounting talent training in private colleges in Xi'an, and offers strong support for subsequent practical promotion. The Overall of summary research method is shown in Figure 3.4.

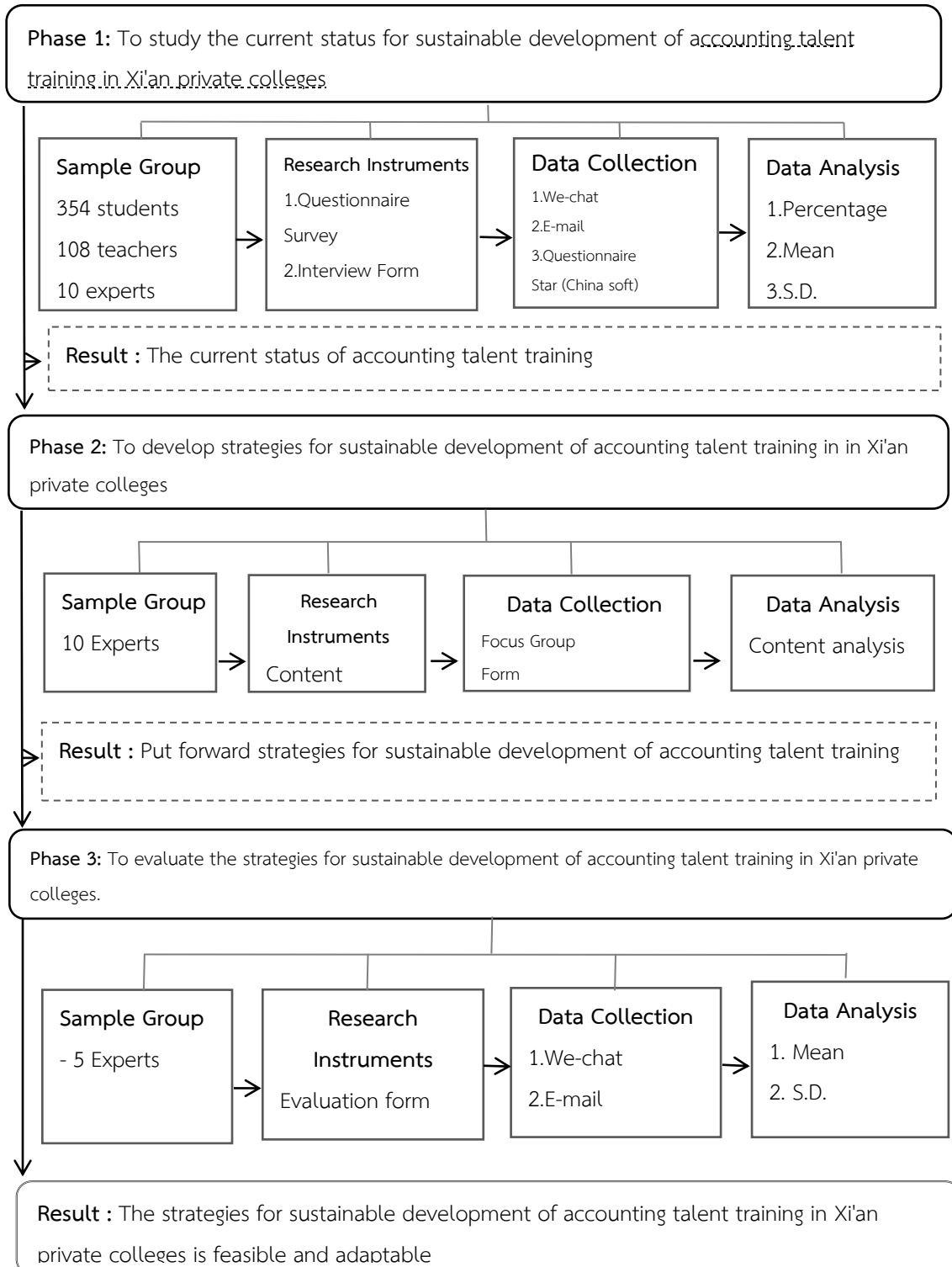


Figure 3.4 Overall of Summary Research Method

## Chapter 4

### Results of Analysis

The research objectives of the strategies for sustainable development of accounting talent training in Xi'an private colleges are as follows: 1) to study the current status of sustainable development of accounting talent training in Xi'an private colleges; 2) to develop strategies for sustainable development of accounting talent training in Xi'an private colleges; 3) to evaluate the feasibility and adaptability of the strategies for sustainable development of accounting talent training in Xi'an private colleges.

A stratified sampling technique was adopted to select samples including 354 students, 108 teachers, and 10 administrators for studying the current status of sustainable development of accounting talent training in Xi'an private colleges through questionnaires. The relevant research data was divided into 3 sections as follows:

#### **Phase 1: Results of studying the current status of sustainable development of accounting talent training in Xi'an private colleges**

1.1 Analysis of personal information of teachers and students in Xi'an private colleges

This section analyzes the personal information of teachers and students in Xi'an private colleges, including gender, number, percentage, position and educational background.

1.2 Analysis of the current status of sustainable development of accounting talent training in Xi'an private colleges

1.2.1 Analysis of total: curriculum system, practical education, faculty quality, evaluation system

1.2.2 Analysis of curriculum system

1.2.3 Analysis of practical education

1.2.4 Analysis of faculty quality

1.2.5 Analysis of evaluation system

1.3 Analysis of the results of interview

**Phase 2: Results of developing the strategies for sustainable development of accounting talent training in Xi'an private colleges**

2.1 Analysis results of strategies for sustainable development of accounting talent training

2.1.1 SWOT and TOWS Matrix of curriculum system  
2.1.2 SWOT and TOWS Matrix of practical education  
2.1.3 SWOT and TOWS Matrix of faculty quality

2.1.4 SWOT and TOWS Matrix of evaluation system

2.1.5 SWOT and TOWS Matrix of total: curriculum system, practical education, faculty quality, evaluation system

2.1.6 SWOT and PEST Analysis of total: curriculum system, practical education, faculty quality, evaluation system

2.1.7 Result of including all (SWOT, PEST, TOWS)

2.1.8 SWOT and TOWS Matrix analysis results of Interview content

2.2 Analysis of focus group discussion.

2.2.1 Strategies derived from the focus group discussion

2.2.2 Strategies for enhancing sustainable development of accounting talent training in Xi'an private colleges

2.3 Summary of development strategies

**Phase 3: Results of evaluating the feasibility and adaptability of strategies for sustainable development of accounting talent training in Xi 'an private colleges.**

3.1 Analysis of the feasibility and adaptability of strategies for sustainable development of accounting talent training in Xi'an private colleges.

The details of the research methodology are as below:

The specific analysis is as follows:

### Symbol and Abbreviations

n	Refers to a sample group
$\bar{X}$	Refers to the mean
S.D.	Refers to standard deviation

## Phase 1: Results of studying the current status of sustainable development of accounting talent training in Xi'an private colleges

The author created the questionnaire used in this survey. The options were designed based on relevant literature and the results of structured interviews. The questionnaire is divided into two parts: the first includes basic personal information, and the second investigates the current status about sustainable development of accounting talent training in Xi'an private colleges. For specific details of the questionnaire, please refer to Appendix C.

This questionnaires study distributed 354 to students and 108 to teachers in Xi'an private colleges, with a total of 27 items in each questionnaire. All questionnaires were recovered, achieving a response rate of 100%. Reliability analysis was employed to examine the reliability of the sample responses. Through SPSS (v31.0.0) analysis, the Cronbach's alpha coefficient for the student questionnaire was 0.984, and for the teacher questionnaire was 0.948. The KMO test value was 0.963 for students and 0.82 for teachers, all indicating that the data were extremely suitable for factor analysis (Kaiser, 1974); the Bartlett's sphericity test result was significant, further supporting the appropriateness of the analysis (Bartlett, 1954). The high reliability and validity of the questionnaires lay a solid foundation for subsequent data analysis.

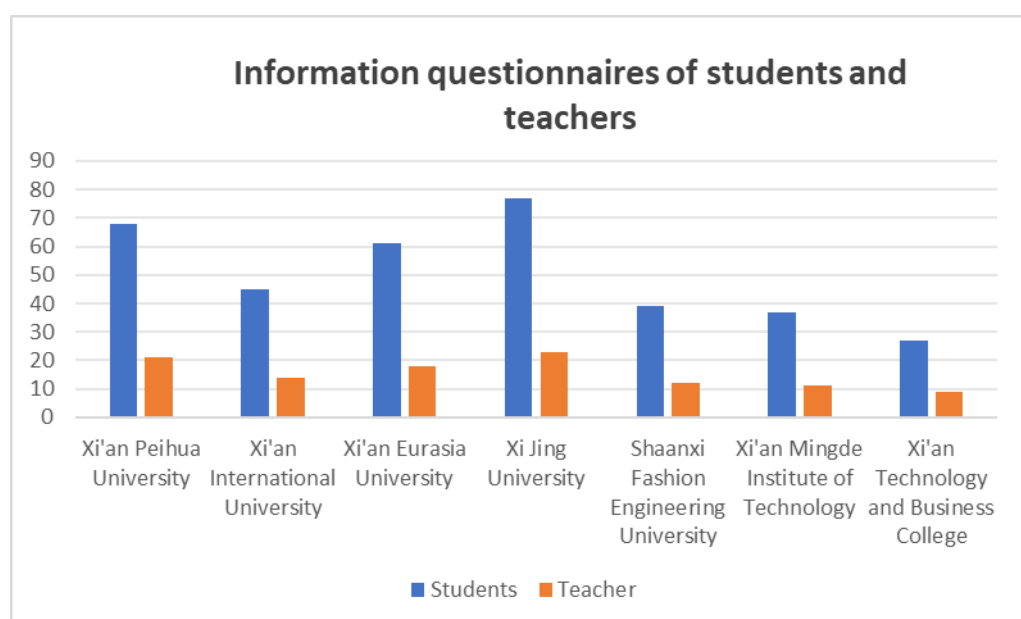
### 1.1 Analysis of personal information of teachers and students in Xi'an private colleges

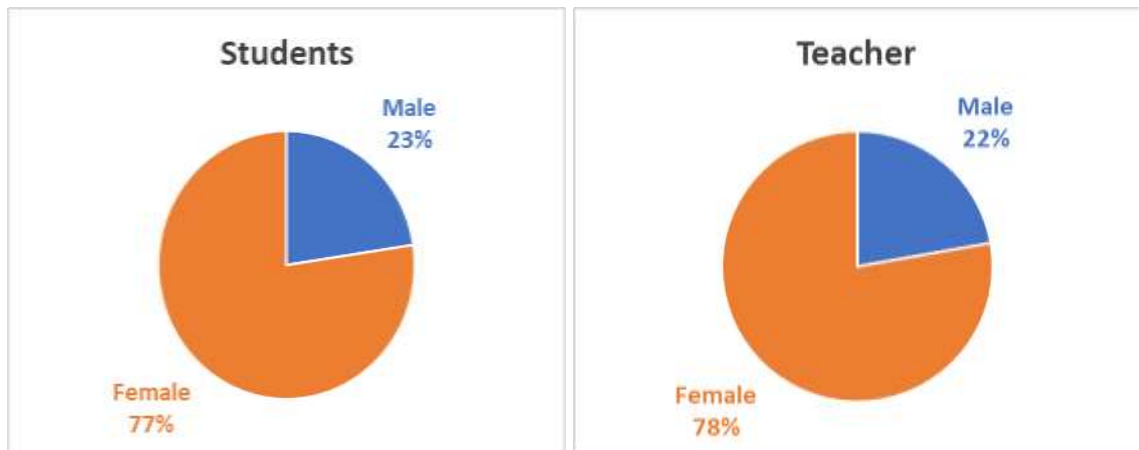
In order to better understand the basic situation of the survey objects, the following statistical analysis is carried out.

**Table 4.1** Number and percentage of students and teachers questionnaires

Students n=354, Teachers n=108

Personal information	Students		Teacher	
	Number	Percent(%)	Number	Percent(%)
Xi'an Peihua University	68	19.21	21	19.44
Xi'an International University	45	12.71	14	12.96
Xi'an Eurasia University	61	17.23	18	16.67
Xi Jing University	77	21.75	23	21.30
Shaanxi Fashion Engineering University	39	11.02	12	11.11
Xi'an Mingde Institute of Technology	37	10.45	11	10.19
Xi'an Technology and Business College	27	7.63	9	8.33
<b>Total</b>	<b>354</b>	<b>100.0</b>	<b>108</b>	<b>100</b>
Male	80	22.60	24	22.22
Gender Female	274	77.40	84	77.78
<b>Total</b>	<b>354</b>	<b>100.0</b>	<b>108</b>	<b>100</b>

**Figure 4.1** Number of questionnaires



**Figure 4.2** Gender of students and teachers

According to the data in Table 4.1, figure 4.1 and 4.2, the distribution of interviewees shows that 68 students from Xi'an Peihua College account for 19.21%, 21 teachers account for 19.44%; 45 students from Xi'an International University account for 12.71%, 14 teachers account for 12.96%; 61 students from Xi'an Eurasia University account for 17.23%, 18 teachers account for 16.67%; 77 students from Xi jing University account for 21.75%, 23 teachers account for 21.30%; 39 students from Shaanxi Fashion Engineering University account for 11.02%, 12 teachers account for 11.11%; 37 students from Xi'an Mingde Institute of Technology account for 10.45%, 11 teachers for 10.19%; and 27 students from Xi'an Technology and Business College account for 7.63%, 9 teachers account for 8.33%. Among them, 80 male students account for 22.60%, 24 male teachers account for 22.22%, and 274 female students account for 77.40%, 84 female teachers account for 77.78%.

**Table 4.2** Teacher basic information

Project Type		Colleges							Total	Percent(%)
		1	2	3	4	5	6	7		
Work Experience	1-5	6	6	5	5	5	4	3	34	31.48
	6-10	12	5	10	13	4	5	4	53	49.07
	≥10	3	3	3	5	3	2	2	21	19.45
Title Lever	Teaching Assistant	3	3	3	1	5	3	3	21	19.44
	Lecturer	9	6	7	11	4	5	4	46	42.59
	Associate Professor	5	3	5	7	3	2	2	27	25.01
	Professor	4	2	3	4	0	1	0	14	12.96

According to Table 4.2, which presents the basic information of the teachers, there are 34 teachers have 1-5 years of teaching experience, accounting for 31.48%; 53 teachers have 6-10 years of teaching experience, accounting for 49.07%; and 21 teachers have more than 10 years of teaching experience, accounting for 19.45%. The distribution of teaching experience is relatively reasonable, indicating that the teachers have rich teaching experience. There are 21 teaching assistants, accounting for 19.44%; 46 lecturers, accounting for 42.59%; 27 associate professors, accounting for 25.01%; and 14 professors, accounting for 12.96%. The professional titles lever are relatively reasonable.

### **1.2 Analysis of the current status of sustainable development of accounting talent training in Xi'an private colleges**

The questionnaire used in this study was designed by the researcher, covering 4 aspects and 27 items. All scales use the Likert 5-point scale, with a maximum score of 5 and a minimum score of 1. According to the results of the questionnaire survey, this paper analyzes the mean and standard deviation of the current status of accounting talent training in Xi'an private colleges from: 1) curriculum system 2) practical education 3) faculty quality and 4) evaluation system. The survey results are as follows:

### 1.2.1 Analysis of total: curriculum system, practical education, faculty quality, evaluation system

First, we examine the overall performance of the sustainable development of accounting talent training, which is mainly reflected in four aspects: curriculum system, practical education, faculty quality, and evaluation system. Detailed information can be found in Table 4.3.

**Table 4.3** Mean and standard deviation of the current status of accounting talent training in Xi'an private colleges

Students n=354, Teachers n=108

Current status of accounting talent training	Students				Teachers			
	$\bar{X}$	S.D.	Level	Rank	$\bar{X}$	S.D.	Level	Rank
1.curriculum system	3.44	0.74	moderate	4	3.41	0.72	moderate	4
2.practical education	3.46	0.70	moderate	3	3.46	0.73	moderate	3
3.faculty quality	3.48	0.73	moderate	2	3.47	0.81	moderate	2
4.evaluation system	3.49	0.82	moderate	1	3.48	0.81	moderate	1
<b>Total</b>	<b>3.47</b>	<b>0.75</b>	<b>moderate</b>		<b>3.46</b>	<b>0.77</b>	<b>moderate</b>	

According to Table 4.3, students believe that the current status of the four aspects of accounting talent training at a moderate level ( $\bar{X}=3.47$ , S.D.=0.75). The evaluation system indicators are the highest ( $\bar{X}=3.49$ , S.D.=0.82), the faculty quality ( $\bar{X}=3.48$ , S.D.=0.73), practical education ( $\bar{X}=3.46$ , S.D.=0.70), and the curriculum system ( $\bar{X}=3.44$ , S.D.=0.74); Teachers in Xi'an private colleges believe that the current status of the four aspects of accounting talent training is at a moderate level ( $\bar{X}=3.46$ , S.D.=0.77). From highest to lowest, the evaluation system indicators are the highest ( $\bar{X}=3.48$ , S.D.=0.81), the faculty quality ( $\bar{X}=3.47$ , S.D.=0.81), practical education ( $\bar{X}=3.46$ , S.D.=0.73), and the curriculum system ( $\bar{X}=3.41$ , S.D.=0.72)

In conclusion, both students and teachers from Xi'an private colleges rate the current status of accounting talent training as moderate, with mean scores of 3.47

and 3.46 respectively. Both groups rank the evaluation system as the highest dimension, followed by faculty quality and practical education. The curriculum system receives the lowest score in both student and teacher evaluations.

### 1.2.2 Analysis of curriculum system

The curriculum system playing a crucial role in the construction of knowledge. Table 4.4 below presents each item of the curriculum system.

**Table 4.4** Mean and standard deviation of curriculum system

Current status of the curriculum system	Students n=354, Teachers n=108							
	Students				Teachers			
	$\bar{X}$	S.D.	Level	Rank	$\bar{X}$	S.D.	Level	Rank
1.General education curriculum system cover ideological and political, physical education, English and other content, to cultivate students' basic quality and comprehensive quality.	3.50	0.66	high	2	3.47	0.52	moderate	2
2.Professional education courses cover accounting principles, financial management, cost accounting, etc., to develop students' solid professional knowledge and skills.	3.69	0.63	high	1	3.44	0.65	moderate	3
3.Accounting elective courses can provide enough room for choice.	3.42	0.72	moderate	7	3.23	0.79	moderate	9
4.The course content can be updated in a timely manner, such as adding digital intelligence courses such as big data analysis.	3.43	0.86	moderate	6	3.41	0.81	moderate	6

Table 4.4 (Continued)

Current status of the curriculum system	Students n=354, Teachers n=108							
	Students				Teachers			
	$\bar{X}$	S.D.	Level	Rank	$\bar{X}$	S.D.	Level	Rank
5.The proportion of theory teaching and practice teaching in the course is reasonable.	3.47	0.67	moderate	5	3.31	0.81	moderate	7
6.The curriculum content of accounting major is closely integrated with the practical work needs.	3.24	0.88	moderate	9	3.44	0.79	moderate	4
7.The curriculum of accounting major is moderate in difficulty and reasonable in learning burden.	3.48	0.62	moderate	4	3.65	0.77	high	1
8.Curriculum and teaching content are of great help to career development.	3.49	0.83	moderate	3	3.44	0.55	moderate	5
9.Courses include topics related to sustainability such as carbon accounting and ESG.	3.26	0.83	moderate	8	3.26	0.82	moderate	8
<b>Total</b>	<b>3.44</b>	<b>0.74</b>	moderate		<b>3.41</b>	<b>0.72</b>	moderate	

According to the data in Table 4.4, it can be observed that both the teachers and students of private colleges in Xi'an consider that the curriculum system's performance in the sustainable development of accounting talent training is at a moderate level ( $\bar{X}=3.44$ , S.D.=0.74 and  $\bar{X}=3.41$ , S.D.=0.72). Teachers and students have relatively unified understanding of the curriculum system, but there are some local differences. The students' and teachers' views on the curriculum system are as follows:

The students' views on the curriculum system, from highest to lowest are: Professional education courses cover accounting principles, financial management,

cost accounting, etc., to develop students' solid professional knowledge and skills ( $\bar{X}=3.69$ , S.D.=0.63), which is at a high level; followed by General education curriculum system cover ideological and political, physical education, English and other content, to cultivate students' basic quality and comprehensive quality ( $\bar{X}=3.50$ , S.D.=0.66), which is at a relatively high level. The others are at a moderate level, and the last three are: Accounting elective courses can provide enough room for choice ( $\bar{X}=3.42$ , S.D.=0.72); Courses include topics related to sustainability such as carbon accounting and ESG ( $\bar{X}=3.26$ , S.D.=0.83), and The curriculum content of accounting major is closely integrated with the practical work needs ( $\bar{X}=3.24$ , S.D.=0.88).

Regarding the teachers' views on the curriculum system. The curriculum of accounting major is moderate in difficulty and reasonable in learning burden ( $\bar{X}=3.65$ , S.D.=0.77), which is at a high level; followed by general education curriculum system cover ideological and political, physical education, English and other content, to cultivate students' basic quality and comprehensive quality ( $\bar{X}=3.47$ , S.D.=0.52), which is at a relatively high level; the others are at a moderate level; and the last three are: The proportion of theory teaching and practice teaching in the course is reasonable ( $\bar{X}=3.31$ , S.D.=0.81); courses include topics related to sustainability such as carbon accounting and ESG ( $\bar{X}=3.26$ , S.D.=0.82); and accounting elective courses can provide enough room for choice ( $\bar{X}=3.23$ , S.D.=0.79).

In conclusion, curriculum system arranges scientific knowledge structures; at the same time, through various types of courses, it cultivates students' thinking abilities, practical abilities, innovation capabilities and other multiple skills. Moreover, the combination of general education and professional courses in the curriculum system comprehensively enhances students' humanistic literacy, professional literacy and teamwork skills, laying a solid foundation for cultivating sustainable development talents. Although there are differences in the students' and teachers' views on the courses, overall they are largely in agreement. Everyone believes that the current curriculum system is at a relatively low level.

### 1.2.3 Analysis of practical education

Practical education is an extension and carrier of the curriculum system, and it is also one of the key contents of professional construction. Table 4.5 below shows the current status of practical education of accounting talent training in Xi'an private colleges.

**Table 4.5** Mean and standard deviation of practical education

Current status of practical education	Students n=354, Teachers n=108							
	Students				Teachers			
	$\bar{X}$	S.D.	Level	Rank	$\bar{X}$	S.D.	Level	Rank
1.The accounting training software is comprehensive and can be updated in time and keep pace with the development of industry technology.	3.47	0.73	moderate	4	3.49	0.77	moderate	2
2.Off-campus practice bases are stable and abundant.	3.40	0.72	moderate	6	3.42	0.64	moderate	7
3.It has an open laboratory for accounting and is equipped with specialized practical teachers.	3.49	0.70	moderate	3	3.46	0.72	moderate	4
4.Practical education is rich in content and closely related to vocational requirements.	3.46	0.68	moderate	5	3.44	0.75	moderate	5
5.In the practice process to get the full guidance of teachers.	3.51	0.69	high	2	3.47	0.74	moderate	3
6.Accounting major students have ample opportunities to participate in accounting-related academic competitions.	3.55	0.72	high	1	3.50	0.71	high	1
7.Practical courses can cultivate students' awareness of sustainable development.	3.37	0.66	moderate	7	3.43	0.76	moderate	6
<b>Total</b>	<b>3.46</b>	<b>0.70</b>	<b>moderate</b>		<b>3.46</b>	<b>0.73</b>	<b>moderate</b>	

According to Table 4.5, moderate overall satisfaction, both students and teachers is 3.46 ( $\bar{X}=3.46$ ), with the evaluation level being "moderate" for both groups. This indicates that the current practical education is generally up to standard but not excellent, failing to fully meet the expectations of teachers and students for high-quality practical teaching. The overall standard deviation of students (S.D.=0.70), while that of teachers (S.D.=0.72). The larger standard deviation among teachers suggests that cognitive differences regarding the current status of practical education are more prominent among teachers than among students. Some teachers may hold higher expectations for practical education, while others relatively recognize the current level. The students' and teachers' views on the curriculum system are as follows:

For students, the rank from highest to lowest is that: Accounting major students have ample opportunities to participate in accounting-related academic competitions ( $\bar{X}=3.55$ , S.D.=0.72) is highest level; In the practice process to get the full guidance of teachers ( $\bar{X}=3.51$ , S.D.=0.69); Which is at a relatively high level; It has an open laboratory for accounting and is equipped with specialized practical teachers ( $\bar{X}=3.49$ , S.D.=0.70); The accounting training software is comprehensive and can be updated in time and keep pace with the development of industry technology ( $\bar{X}=3.47$ , S.D.=0.73); Practical education is rich in content and closely related to vocational requirements ( $\bar{X}=3.46$ , S.D.=0.68) ; Off-campus practice bases are stable and abundant ( $\bar{X}=3.40$ , S.D.=0.72); Practical courses can cultivate students' awareness of sustainable development ( $\bar{X}=3.37$ , S.D.=0.66) .Overall, students consider practical education to be at a low level ( $\bar{X}=3.46$ , S.D.=0.70) .

For teachers, the rank from highest to lowest is that: Accounting major students have ample opportunities to participate in accounting-related academic competitions ( $\bar{X}=3.50$ , S.D.=0.71); The accounting training software is comprehensive and can be updated in time and keep pace with the development of industry technology ( $\bar{X}=3.49$ , S.D.=0.77); In the practice process to get the full guidance of teachers ( $\bar{X}=3.47$ , S.D.=0.74); It has an open laboratory for accounting and is equipped with specialized practical teachers ( $\bar{X}=3.46$ , S.D.=0.72) ; Practical education

is rich in content and closely related to vocational requirements ( $\bar{X}=3.44$ , S.D.=0.75) ; Practical courses can cultivate students' awareness of sustainable development ( $\bar{X}=3.43$ , S.D.=0.76); Off-campus practice bases are stable and abundant ( $\bar{X}=3.42$ , S.D.=0.64). Overall, teachers consider practical education to be at a low level ( $\bar{X}=3.46$ , S.D.=0.73).

In conclusion, the practical education for accounting majors in Xi'an private colleges is generally at a moderate development level. Its core strengths lie in ample opportunities for students to participate in accounting-related academic competitions and sufficient teacher guidance during practice, while the key weaknesses are the construction of off-campus practice bases and the cultivation of students' awareness of sustainable development. Teachers and students hold generally consistent perceptions, but there are more significant divergences in evaluations among teachers with perceptual differences in some indicators.

#### **1.2.4 Analysis of faculty quality**

Faculty quality is critical to the sustainable development of accounting talent training. To objectively evaluate the overall structure, professional competence and teaching strength of the teaching team, this section focuses on an analysis of faculty quality. The table provide a clear data foundation for optimizing the faculty team.

**Table 4.6** Mean and standard deviation of faculty quality

Students n=354, Teachers n=108

Current status of faculty quality	Students				Teachers			
	$\bar{X}$	S.D.	Level	Rank	$\bar{X}$	S.D.	Level	Rank
1.The teaching staff structure is reasonable, can meet the needs of accounting personnel training.	3.48	0.73	moderate	4	3.64	0.83	high	1
2.Teachers regularly participate in industry training or corporate practice to ensure that the teaching content is in sync with industry needs.	3.53	0.76	high	3	3.53	0.77	high	3
3.Teachers can effectively use case teaching, scene simulation and other diversified teaching methods to stimulate students' interest in learning.	3.35	0.73	moderate	6	3.53	0.88	high	2
4.Teachers integrate new technology into their teaching.	3.54	0.74	high	2	3.34	0.79	moderate	5
5.In the teaching process, teachers attach importance to the guidance of accounting professional ethics and social responsibility.	3.61	0.69	high	1	3.48	0.79	moderate	4
6.Teachers have an international perspective.	3.39	0.73	moderate	5	3.28	0.82	moderate	6
<b>Total</b>	<b>3.48</b>	<b>0.73</b>	moderate		3.47	0.81	moderate	

According to Table 4.6, for students, the rank from highest to lowest is that: In the teaching process, teachers attach importance to the guidance of accounting professional ethics and social responsibility ( $\bar{X}=3.61$ , S.D.=0.69); Teachers integrate new technology into their teaching ( $\bar{X}=3.54$ , S.D.=0.74); Teachers regularly participate in industry training or corporate practice to ensure that the teaching content is in

sync with industry needs ( $\bar{X}=3.53$ , S.D.=0.76); The teaching staff structure is reasonable, can meet the needs of accounting personnel training ( $\bar{X}=3.48$ , S.D.=0.73); Teachers have an international perspective ( $\bar{X}=3.39$ , S.D.=0.73); Teachers can effectively use case teaching, scene simulation and other diversified teaching methods to stimulate students' interest in learning ( $\bar{X}=3.35$ , S.D.=0.73). Overall, students consider faculty quality to be at a moderate level ( $\bar{X}=3.48$ , S.D.=0.73).

For teachers the rank from highest to lowest is that: The teaching staff structure is reasonable, can meet the needs of accounting personnel training ( $\bar{X}=3.64$ , S.D.=0.83); Teachers can effectively use case teaching, scene simulation and other diversified teaching methods to stimulate students' interest in learning ( $\bar{X}=3.53$ , S.D.=0.88); Teachers regularly participate in industry training or corporate practice to ensure that the teaching content is in sync with industry needs ( $\bar{X}=3.53$ , S.D.=0.77); In the teaching process, teachers attach importance to the guidance of accounting professional ethics and social responsibility ( $\bar{X}=3.48$ , S.D.=0.79); Teachers integrate new technology into their teaching ( $\bar{X}=3.34$ , S.D.=0.79); Teachers have an international perspective ( $\bar{X}=3.28$ , S.D.=0.82). Overall, teachers consider faculty quality at moderate level ( $\bar{X}=3.47$ , S.D.=0.81).

In conclusion, according to Table 4.6, students and teachers hold different perceptions and priorities regarding faculty quality. Among students, the most highly recognized dimension is teachers' emphasis on professional ethics and social responsibility, followed by the integration of new technologies and industry relevant practice. In comparison, teachers attach the greatest importance to a reasonable faculty structure, followed by diversified teaching methods and industry training. Both groups rate international perspective relatively low. Overall, both students and teachers evaluate faculty quality as moderate, with mean scores of 3.48 and 3.47 respectively. The results suggest that faculty quality is generally acceptable but still needs improvement in international competence, teaching methods, and technology integration.

### 1.2.5 Analysis of evaluation system

Evaluation system is essential for the sustainable development of accounting talent training. To objectively assess the current status, rationality, and effectiveness of the existing evaluation mechanism, this section focuses on the analysis of the evaluation system. The following table presents relevant data and indicators, providing a clear data basis for optimizing the evaluation system.

**Table 4.7** Mean and standard deviation of evaluation system

Current status of the evaluation system	Students n=354, Teachers n=108							
	Students				Teachers			
	$\bar{X}$	S.D.	Level	Rank	$\bar{X}$	S.D.	Level	Rank
1.The comprehensive ability of students is evaluated through written test, practical operation, case analysis and other ways.	3.73	0.81	high	1	3.48	0.85	moderate	4
2.The process evaluation accounted for a relatively high proportion of the total score.	3.43	0.89	moderate	4	3.33	0.75	moderate	5
3.The ability to use digital tools is an important part of the assessment.	3.41	0.84	moderate	5	3.56	0.78	high	1
4.The performance of students' professional ethics is included in the assessment index.	3.44	0.70	moderate	3	3.51	0.81	high	3
5.Students can make suggestions for improvement of the assessment method through anonymous evaluation or suggestion channels.	3.45	0.86	moderate	2	3.52	0.88	high	2
<b>Total</b>	<b>3.49</b>	<b>0.82</b>	moderate		3.48	0.81	moderate	

According to Table 4.7, for students, the rank from highest to lowest is that: The comprehensive ability of students is evaluated through written test, practical operation, case analysis and other ways ( $\bar{X}=3.73$ , S.D.=0.81); Students can make suggestions for improvement of the assessment method through anonymous evaluation or suggestion channels ( $\bar{X}=3.45$ , S.D.=0.86); The performance of students' professional ethics is included in the assessment index ( $\bar{X}=3.44$ , S.D.=0.70); The process evaluation accounted for a relatively high proportion of the total score ( $\bar{X}=3.43$ , S.D.=0.89); The ability to use digital tools is an important part of the assessment ( $\bar{X}=3.41$ , S.D.=0.84). Overall, students consider evaluation system to be at a low level ( $\bar{X}=3.49$ , S.D.=0.82).

For teachers, the rank from highest to lowest is that: The ability to use digital tools is an important part of the assessment ( $\bar{X}=3.56$ , S.D.=0.78); Students can make suggestions for improvement of the assessment method through anonymous evaluation or suggestion channels ( $\bar{X}=3.52$ , S.D.=0.88); The performance of students' professional ethics is included in the assessment index ( $\bar{X}=3.51$ , S.D.=0.81); The comprehensive ability of students is evaluated through written test, practical operation, case analysis and other ways ( $\bar{X}=3.48$ , S.D.=0.85); The process evaluation accounted for a relatively high proportion of the total score ( $\bar{X}=3.33$ , S.D.=0.75). Overall, teachers consider evaluation system at moderate level ( $\bar{X}=3.48$ , S.D.=0.81).

In conclusion, the results indicate that the current status of faculty quality in private colleges in Xi'an is at a moderate level. Students and teachers' views on the evaluation system regarding the sustainable development of accounting talent cultivation are basically consistent, but there are also certain deviations. Students and teachers of private colleges in Xi'an have largely the same views on the performance of the teaching staff in the sustainable development of accounting talent cultivation. However, there are also certain deviations, mainly manifested in students' professional ethics performance, the channels for students to offer suggestions on assessment methods, and the usage of digital tools.

### 1.3 Analysis of the results of interview

According to the interview outline designed by the researcher, this research selected 10 accounting teachers and managers, totaling 10 respondents, aiming to investigate the supporting factors for sustainable development of accounting talent training in private colleges in Xi'an through interviews.

#### The details of the interview content were as follows:

Q1: Do you think the curriculum system of accounting major is reasonable? Can the curriculum system keep up with the development needs of the times? Have the courses of numerical intelligence been increased in time?

Q2: What are the current practical education resources of accounting major and how to improve them in the future? Which aspects do you think practical teaching should be carried out?

Q3: What measures do you think should be implemented to build faculty quality that is capable of professional reform?

Q4: Do you think the current evaluation system for the accounting talent training is perfect? What can be further improved?

Q5: What other factors are important in determining the success of the sustainable development of accounting talent training in private colleges?

#### The details of the interviewees were as follows:

Requirements for accounting teachers and managers: 1) More than 10 years of work experience, with a mid-level or higher professional title; 2) Very familiar with the training goals, curriculum design, practical teaching, faculty team, and teaching evaluation of the accounting major; 3) Must be willing to record the structured interview records; 4) Must be willing to review the interview records for verification. The list of interviewees is as follows table 4.8:

**Table 4.8** Interviewees details

Interviewees	Workplace	Education	Interview Date
Interviewee 1	Xi'an Peihua University	Position: Teacher Title: Professor Education: Master Work experience: 12 years	Mar. 9, 2025
Interviewee 2	Xi'an Peihua University	Position: Director of the Accounting Department Title: Professor Education: PhD Work experience: 18 years	Mar. 9, 2025
Interviewee 3	Xi'an International University	Position: Dean of Accounting Title: Associate Professor Education: Master Work experience: 16 years	Mar 13, 2025
Interviewee 4	Xi'an Eurasia University	Position: Director of the Accounting Department Title: Associate Professor Education: Master Work experience: 15 years	Mar 14 2025
Interviewee 5	Xi'an Eurasia University	Position: Teacher Title: Associate Professor Education: Master Work experience: 20 years	Mar 14 2025
Interviewee 6	Xi Jing University	Position: Teacher Title: Professor Education: PhD Work experience: 24 years	Mar 12, 2025

**Table 4.8** (Continued)

Interviewees	Workplace	Education	Interview Date
Interviewee 7	Xi Jing University	Position: Teacher Title: Associate Professor Education: Master Work experience: 13 years	Mar 12, 2025
Interviewee 8	Shaanxi Fashion Engineering University	Position: Dean of Accounting Title: Associate Professor Education: Master Work experience: 18 years	Mar 10, 2025
Interviewee 9	Xi'an Mingde Institute of Technology	Position: Director of the Accounting Department Title: Associate Professor Education: Master Work experience: 12 years	Mar 23, 2025
Interviewee 10	Xi'an Technology and Business College	Position: Teacher Title: Associate Professor Education: Master Work experience: 21 years	Mar 25, 2025

**The details of the interview content were as follows:**

A total of 10 face-to-face interviews were conducted in this study. Each interview was conducted one-on-one in a more private place, where others could not eavesdrop on the conversation, ensuring that the interviewee would not be disturbed by other factors. The interview content is analyzed in Table 4.9.

Table 4.9 The interview content

Question	Number	Suggestion	Interviewer 1	Interviewer 2	Interviewer 3	Interviewer 4	Interviewer 5	Interviewer 6	Interviewer 7	Interviewer 8	Interviewer 9	Interviewer 10	Frequency	Percent (%)
Q1	1	Adaptability of general education coverage to literacy cultivation.	√	√	-	√	√	√	√	√	√	√	9	90
	2	Completeness of the knowledge system of core professional education courses.	√	√	-	√	-	-	√	√	√	√	7	70
	3	Selection space and richness of accounting elective courses.	√	√	√	√	√	-	√	√	-	√	8	80
	4	Timeliness of curriculum content updating in line with the industry.	√	√	√	√	√	√	√	√	√	√	10	100
	5	Rationality of integration and setup of digital intelligence courses.	√	√	√	√	√	√	√	√	√	√	10	100
	6	Adaptability of the proportion of theoretical and practical teaching in courses.	√	-	√	√	√	√	√	√	√	√	9	90

Table 4.9 (Continued)

Question Number	Suggestion	Interviewer 1	Interviewer 2	Interviewer 3	Interviewer 4	Interviewer 5	Interviewer 6	Interviewer 7	Interviewer 8	Interviewer 9	Interviewer 10	Frequency	Percent (%)
7	Integration of professional curriculum content with actual work needs.	√	√	√	√	√	-	√	√	√	√	9	90
8	Scientificity and rationality of curriculum difficulty setting.	√	√	√	√	√	√	√	√	√	√	8	80
Q1 9	Adaptability of students' learning burden from courses.	√	√	√	√	-	√	√	√	√	√	9	90
10	Support of courses for students' career development.	√	-	√	√	√	-	√	√	√	√	8	80
11	Offering of sustainable development-related courses such as carbon accounting and ESG.	√	√	√	√	√	√	√	-	√	√	9	90
12	Cohesion between traditional accounting courses and sustainable development courses.	√	√	√	-	√	√	√	-	√	-	7	70
Q2 1	Comprehensive functionality of accounting training software.	√	√	√	√	√	√	√	√	√	√	10	100
2	Update and iteration speed of training software.	√	√	√	-	√	√	√	√	-	√	9	90

Table 4.9 (Continued)

Question Number	Suggestion	Interviewer 1	Interviewer 2	Interviewer 3	Interviewer 4	Interviewer 5	Interviewer 6	Interviewer 7	Interviewer 8	Interviewer 9	Interviewer 10	Frequency	Percent (%)
3	Synchronization of training content with the development of industry technologies.	√	√	√	√	√	√	√	√	√	√	10	100
4	Cooperation stability of off-campus practical bases.	√	√	√	√	√	√	√	√	√	√	10	100
5	Construction and operation of open accounting laboratories.	√	√	√	√	-	√	√	-	√	√	8	80
6	Allocation of full-time teachers for practical teaching.	√	√	√	√	√	√	√	√	√	√	10	100
7	Richness and diversity of practical teaching content.	√	-	√	-	√	√	√	-	√	√	7	70
Q2 8	Matching of practical teaching with vocational post requirements.	√	√	√	√	√	√	√	√	√	√	10	100
9	Sufficiency and professionalism of teachers' guidance in the practice process.	√	√	-	√	√	-	√	√	√	√	8	80

Table 4.9 (Continued)

Question Number	Suggestion	Interviewer 1	Interviewer 2	Interviewer 3	Interviewer 4	Interviewer 5	Interviewer 6	Interviewer 7	Interviewer 8	Interviewer 9	Interviewer 10	Frequency	Percent (%)
10	Frequency and coverage of students' participation in disciplinary competitions.	√	√	√	√	√	√	√	√	√	√	10	100
11	Breadth of students' participation in practical activities such as innovation and entrepreneurship projects and the "Three Trips to the Countryside" campaign.	√	√	√	√	√	√	√	√	√	√	10	100
12	Cultivation effect of practical courses on students' awareness of sustainable development	-	√	√	√	√	√	√	√	-	√	8	80
Q3	1	Rationality of the educational background, professional title and age structure of the teaching staff.	√	-	√	-	√	√	√	√	√	8	80
	2	Adaptability of the teaching staff to the needs of talent cultivation.	√	√	√	√	√	-	√	√	√	9	90
	3	Regularity of teachers' participation in industry training.	√	√	√	√	√	√	√	√	√	10	100
Q3	4	Frequency and depth of teachers' in-depth practice in enterprises.	√	√	√	-	√	√	√	√	√	9	90

Table 4.9 (Continued)

Question Number	Suggestion	Interviewer 1	Interviewer 2	Interviewer 3	Interviewer 4	Interviewer 5	Interviewer 6	Interviewer 7	Interviewer 8	Interviewer 9	Interviewer 10	Frequency	Percent (%)
5	Synchronization of teachers' teaching content with industry needs.	√	-	√	√	-	√	√	√	√	√	8	80
6	Effectiveness of teachers' application of case teaching	√	√	-	√	√	-	√	√	-	√	7	70
7	Teachers' ability to use diversified teaching methods such as scenario simulation.	√	-	√	√	√	√	√	√	√	√	9	90
8	Teachers' guiding ability to stimulate students' interest in learning.	√	√	√	√	√	√	√	√	√	√	10	100
9	Teachers' ability to integrate new technologies into teaching.	√	√	-	√	-	√	√	√	√	√	8	80
10	Teachers' attention to the education of accounting professional ethics.	√	√	√	√	√	√	√	-	√	√	9	90
11	Teachers' cultivation and guidance of students' social responsibility.	√	√	√	√	√	-	√	√	√	√	9	90

Table 4.9 (Continued)

Question Number	Suggestion	Interviewer 1	Interviewer 2	Interviewer 3	Interviewer 4	Interviewer 5	Interviewer 6	Interviewer 7	Interviewer 8	Interviewer 9	Interviewer 10	Frequency	Percent (%)
12	Teachers' international perspective and knowledge reserve of international accounting.	√	-	-	√	-	√	-	√	√	√	6	60
Q4 1	Diversity of evaluation methods for students' comprehensive abilities.	√	√	√	√	√	√	-	√	√	√	9	90
2	Effectiveness of written examinations in testing knowledge mastery.	√	√	√	√	√	√	√	√	√	√	10	100
3	Accuracy of practical operation assessments in evaluating practical abilities.	√	√	√	√	√	-	√	√	√	√	9	90
4	Effect of case analysis assessments in examining application abilities.	√	√	-	√	√	√	√	√	√	√	9	90
5	Rationality of the proportion of process evaluation in the total score.	√	-	√	√	√	√	-	√	√	√	8	80
6	Scientificity and guidance of daily homework evaluation.	√	√	√	√	-	√	√	√	√	√	9	90

Table 4.9 (Continued)

Question Number	Suggestion	Interviewer 1	Interviewer 2	Interviewer 3	Interviewer 4	Interviewer 5	Interviewer 6	Interviewer 7	Interviewer 8	Interviewer 9	Interviewer 10	Frequency	Percent (%)
7	Attention to the assessment of digital tool application abilities.	√	√	-	√	-	√	√	√	√	√	8	80
8	Comprehensiveness and objectivity of classroom interaction evaluation.	√	√	-	√	√	-	√	√	√	√	8	80
9	Rationality of assessment standards for digital tool application abilities	-	√	√	√	√	-	√	√	√	-	7	70
Q4 10	Implementability of incorporating accounting professional ethics performance into assessment.	√	√	√	√	√	√	-	√	√	√	9	90
11	Guidance of assessment indicators on students' professional ethics.	√	√	√	-	√	-	√	√	-	√	7	70
12	Smoothness of channels for students' evaluation and suggestions.	-	√	√	-	-	√	√	√	√	√	7	70
13	Support of students' feedback for the optimization of assessment methods.	√	√	√	-	√	√	√	√	-	-	7	70

Table 4.9 (Continued)

Question Number	Suggestion	Interviewer 1	Interviewer 2	Interviewer 3	Interviewer 4	Interviewer 5	Interviewer 6	Interviewer 7	Interviewer 8	Interviewer 9	Interviewer 10	Frequency	Percent (%)
Q5 1	Adaptability to industrial and technological changes.	√	√	-	√	√	√	√	√	√	√	9	90
2	Depth of school-enterprise cooperation and integration of industry and education.	-	√	√	√	√	√	√	√	√	√	9	90
3	Students' professional ethics and awareness of lifelong learning.	√	-	√	√	√	√	-	√	√	√	8	80
4	Policy environment and regional economic demand.	√	√	√	-	√	-	√	√	-	√	7	70
5	Educational culture and psychological health support.	√	-	√	√	√	√	√	-	√	-	7	70

According to Table 4.9, this table lists various strategies collected from 10 experts. These strategies aim to enhance the sustainable development level of accounting talent training in Xi'an private colleges. The respondents provided feedback on several key areas, including four aspects.

The first set of suggestions focuses on reforming the curriculum system. The main suggestions include updating the course content, integrating core courses with digitization, establishing a dynamic adjustment mechanism for courses, developing specialized courses, and adding compulsory courses related to business ethics and sustainable development. These suggestions scores ranging from 70 to 100. This strong consensus indicates that the setting of the curriculum system is crucial for the sustainable development of accounting talent cultivation.

The following set of optimizing practical educational. The strategies include: strengthening school-enterprise cooperation, building a digitalized financial training platform, adopting "dual mentors" joint guidance for practical training, and enhancing the formalization construction of practical teaching. These suggestions aim to create a more supportive and structured environment for the cultivation of accounting professionals at private colleges in Xi'an. The level ranging from 70% to 100%, indicating their strong support for the improvement of practical education.

Improving the faculty quality is another key area of focus. The suggestions here emphasize that schools need to enhance teacher training and development, intensify training on teachers' information technology skills, and strengthen the construction of teachers' professional ethics. Respondents generally agreed with these suggestions, scoring above 70 points, which indicates that comprehensive and accurate teacher evaluation is crucial for improving teaching effectiveness.

Forth, reforming the evaluation system. Experts proposed strengthening the application of evaluation results, establishing a diversified indicator evaluation system, establishing scientific and reasonable evaluation standards, and enhancing the openness and transparency of evaluation results. Overall, the tables show a high level of agreement among interviewees on the proposed strategies to improve sustainable development of accounting talent training in XI, an. The suggestions

received strong support, indicating consensus on the need for curriculum system, practical education, faculty quality, effective evaluation systems.

In conclusion, this section systematically reviewing the current development trend of accounting talent training in Xi'an private colleges and comprehensively analyzing the current situation in four core areas. Providing a solid practical basis and data support for the formulation of targeted strategies in the future, and laying the foundation for promoting the sustainable development of accounting talent cultivation.

## **Phase 2: Results of developing strategies for sustainable development of accounting talent training in Xi'an private colleges**

Based on the above analyses of the current status, this study further proposes targeted and operable improvement measures, aims to provide a practical reference for enhancing accounting talent training quality and long-term development.

### **2.1 Analysis results of strategies for sustainable development of accounting talent training**

The following will comprehensively formulate strategies for the sustainable development of accounting talent training.

#### **2.1.1 Results of SWOT and TOWS Matrix Analysis of curriculum system**

The curriculum system is the core carrier of accounting talent training. To clarify its internal advantages, disadvantages, external opportunities and threats, this study adopts a SWOT TOWS analysis framework. The following presents the results of the SWOT and TOWS matrix analysis for the curriculum system.

**Table 4.10** SWOT analysis: Curriculum system

S	W
S1 The core curriculum system is mature and stable.	W1 The content of the course is not deep enough.
S2 Comprehensive knowledge system	W2 Course content is lagging behind.
S3 Practical and highly applicable	W3 Insufficient integration of emerging technologies
O	T
O1 Digital transformation wave	T1 Changes in the structure of talent demand
O2 Sustainable development and the rise of ESG reports	T2 Cross-rank competition intensifies
O3 Policy support and deepening of industry-education integration	T3 The pace of knowledge update is accelerating.

Based on the TOWS Matrix provided according to the Table 4.10, here's an analysis using the strategies it suggests for the curriculum system :

1) SO Strategies (Strengths-Opportunities)

S1 and O2: Taking advantage of the mature and stable characteristics of the core curriculum system (S1), and seizing the opportunities brought by the digital transformation wave (O2). It is suggested to add digital and intelligent courses such as big data analysis and Python basics to the core curriculum to enhance the relevance of the courses to real-world applications.

S2 and O2: By leveraging the comprehensive knowledge system (S2), and seizing the rise of sustainable development and ESG reporting (O2), add a sustainable development course to the curriculum system to cultivate students' awareness of sustainable development.

S3 and O3: By capitalizing on practicality and strong application-oriented nature (S3), and seizing the policy of the country's support for the deep integration of

higher education and industry education (O3), collaborate with large-scale enterprises to carry out practical teaching; implement the integration of industry and education to enhance students' application abilities.

## 2) ST Strategies (Strengths-Threats)

S1 and T1: Utilize the mature and stable core curriculum (S1) to mitigate the threat posed by changes in the talent demand structure (T1). Optimizing the core curriculum can enhance the competitiveness of accounting talent cultivation.

S2 and T2: Employ a complete knowledge system (S2) to address the threat brought about by the intensification of cross-rank competition (T2). The improvement of the knowledge system can help cope with the threat brought about by cross-rank competition.

S3 and T3: Emphasize practicality and application (S3) to address the threat caused by rapid knowledge updates (T3). The emphasis on practicality and application can compensate for the threat brought about by rapid knowledge updates.

## 3) WT Strategies (Weaknesses-Threats)

W1 and T1: The solution to the problem of insufficient depth of course content (W1) is to formulate strategies that can directly respond to changes in the talent demand structure (T1). Regularly update the course content, cultivate students' professional expertise, so that the students trained meet the changes in the talent structure demand.

W2 and T2: The solution to the problem of lagging course content update (W1) is to formulate strategies that can cultivate versatile talents (T1). Update the course content, embed cutting-edge knowledge into the course content, so that the students trained meet the demand for versatile talents.

W3 and T3: In response to the problem of insufficient integration of emerging technologies (W3) and the threat of accelerated knowledge update (T3), formulate strategies that can integrate emerging technologies and update the talent training plan in a timely manner.

#### 4) WO Strategies (Weaknesses-Opportunities)

W1 and O3: To address the insufficient depth of course content (W1), this strategy enhances industry–education integration (O3). Enterprise experts are invited to participate in course design, syllabus development, and teaching content revision, so as to improve the professional depth and practical relevance of the curriculum.

W2 and O2: To solve the problem of outdated course content (W2), this strategy takes the opportunity of promoting sustainable development and ESG reporting (O2). A dynamic course update mechanism will be established to regularly refresh teaching content in line with disciplinary frontiers and industrial trends, incorporating cutting-edge knowledge of ESG management, sustainable accounting practices and industry policy updates, so as to ensure that the curriculum keeps pace with the times and meets the practical demand for accounting talents in the context of sustainable development.

W3 and O1: To overcome insufficient integration of emerging technologies (W3), this strategy responds actively to the digital transformation wave (O1). Digital and intelligent technologies will be deeply integrated into the entire teaching process, and systematic basic digital courses will be offered, covering core digital skills and intelligent accounting tools. These courses aim to improve students' digital literacy, enable them to adapt to the digitalized development trend of the accounting industry, and lay a solid foundation for their future career development in the digital era.

In conclusion, This study puts forward four types of strategies based on the SWOT TOWS matrix analysis. SO strategies leverage internal strengths to grasp external opportunities, such as integrating digital and ESG content and strengthening industry education integration. ST strategies use strengths to cope with external threats by optimizing the curriculum and knowledge system. WO strategies turn weaknesses into advantages by updating courses and combining emerging technologies. WT strategies directly solve weaknesses and threats by deepening course content and improving the talent training scheme. These strategies jointly promote the sustainable development of accounting talent training.

### 2.1.2 SWOT and TOWS matrix analysis of practical education

Practical education is critical for improving the competence of accounting talents. To identify its internal strengths and weaknesses as well as external opportunities and threats, this study uses a SWOT TOWS matrix. The following presents the SWOT and TOWS matrix analysis of practical education.

**Table 4.11** SWOT analysis: Practical education

S	W
S1 High participation rate in academic competitions.	W1 Weakness in cultivating the awareness of sustainable development.
S2 Teacher practice guidance is adequately guaranteed.	W2 Insufficient quality of off-campus practice bases.
S3 Meet the standards for hardware and faculty allocation.	W3 The integration of practical teaching and sustainable demands is insufficient.
O	T
O1 The demand for sustainable accounting has soared.	T1 Increased competition among similar universities.
O2 Policy supports the reform of practical education in universities.	T2 The pace of technological iteration is faster than that of training facility updates.
O3 Empowering teachers' capabilities.	T3 The stability of cooperation with off-campus bases is influenced.

Based on the TOWS Matrix in Table 4.11, the strategies for practical education are analyzed as follows:

#### 1) SO Strategies (Strengths-Opportunities)

S1 and O1: Taking advantage of the high participation rate in academic competitions (S1), and seizing the opportunities brought by the soaring demand for sustainable accounting (O1). This might involve integrating sustainable accounting

themes into competition topics, such as ESG report analysis and green financial decision-making, to enhance students' awareness and capacity in sustainable development through competitive practice.

S2 and O3: Taking advantage of the adequately guaranteed teacher practice guidance (S2), and seizing the opportunities of empowering teachers' capabilities through industry resources (O3). This might involve organizing joint training between teachers and industry experts, enabling teachers to master the latest practical skills in sustainable accounting and digital finance, and then transferring these updated skills to students through practice guidance.

S3 and O2: Taking advantage of the compliance with hardware and faculty allocation standards (S3), and seizing the opportunities brought by policy support for practical education reform (O2). This might involve applying for special policy funds to upgrade practical training facilities, and building a dedicated sustainable accounting practice laboratory to meet the requirements of practical education reform.

## 2) ST Strategies (Strengths-Threats)

S1 and T1: Using the high participation rate in academic competitions (S1) to mitigate the threat of increased competition among similar universities (T1). This might involve creating a featured competition brand in sustainable accounting, and cultivating students' competitive advantages through targeted training, so that graduates can stand out in the job market and enhance the university's reputation.

S2 and T2: Using the adequately guaranteed teacher practice guidance (S2) to mitigate the threat that technological iteration outpaces training facility updates (T2). This might involve encouraging teachers to develop open-source practical teaching resources and virtual simulation cases, so that students can master the latest technological applications even without fully updated hardware facilities.

S3 and T3: Using the compliance with hardware and faculty allocation standards (S3) to mitigate the threat of unstable off-campus base cooperation (T3). This might involve building an on-campus comprehensive practice center that

simulates real enterprise scenarios, reducing the dependence on external off-campus bases, and ensuring the continuity and stability of practical teaching.

### 3) WT Strategies (Weaknesses-Threats)

W1 and T1: Mitigating the weakness in cultivating sustainable development awareness (W1) and avoiding the threat of intensified competition among similar universities (T1). This might involve conducting targeted sustainable development training for students, and highlighting the cultivation of sustainable accounting capabilities in the enrollment and employment promotion, to form a differentiated competitive edge.

W2 and T3: Mitigating the insufficient quality of off-campus practice bases (W2) and avoiding the threat of unstable external cooperation (T3). This might involve establishing a multi-level off-campus base evaluation and backup mechanism, and selecting stable and high-quality enterprises as long-term partners to reduce the impact of external factors on practice bases.

W3 and T2: Mitigating the insufficient integration of practical teaching and sustainable demands (W3) and avoiding the threat of rapid technological iteration outpacing facility updates (T2). This might involve adopting a hybrid practical teaching mode that combines online virtual simulation and offline basic training, updating practical content in a timely manner to keep pace with technological development, even when hardware updates are limited.

### 4) WO Strategies (Weaknesses-Opportunities)

W1 and O1: Addressing the weakness in cultivating students' awareness of sustainable development (W1) by leveraging the soaring demand for sustainable accounting (O1). This might involve adding compulsory modules on sustainable development concepts and ESG accounting practices to the practical education system, and guiding students to recognize the importance of sustainable accounting through case studies and project-based learning.

W2 and O3: Addressing the insufficient quality of off-campus practice bases (W2) by leveraging the opportunity of empowering teachers' capabilities through industry resources (O3). This might involve cooperating with high-quality

enterprises in the sustainable accounting field to build off-campus practice bases, and dispatching teachers to participate in enterprise projects to improve the practical guidance ability for off-campus internships.

W3 and O2: Addressing the insufficient integration of practical teaching and sustainable demands (W3) by leveraging policy support for practical education reform (O2). This might involve revising the practical teaching syllabus according to policy guidelines, and embedding sustainable development requirements into each practical link, such as adding ESG report simulation and carbon accounting training to practical projects.

In conclusion, this study proposes four sets of strategies based on the SWOT TOWS matrix. SO strategies leverage strengths such as high competition participation and strong faculty guidance to seize opportunities in sustainable accounting demand, industry empowerment, and policy support, enhancing relevant practice and facilities. ST strategies use existing advantages to alleviate inter-university competition, outdated facilities, and unstable off-campus bases. WT strategies target weaknesses in sustainable awareness, low quality practice bases, and insufficient integration to cope with external threats. WO strategies turn weaknesses into opportunities by combining industry demand, policy support, and enterprise resources to improve sustainable education and practical teaching quality.

### **2.1.3 SWOT and TOWS Matrix Analysis of faculty quality**

Faculty quality serves as a fundamental guarantee for the sustainable development of accounting talent training. To systematically identify the internal strengths and weaknesses of the teaching team, as well as external opportunities and threats, this section adopts a SWOT TOWS matrix analysis. By combining internal conditions with external environment, this analysis aims to provide a theoretical basis for constructing targeted optimization strategies and improving the overall quality of the faculty. The specific content can be found in Table 4.12.

**Table 4.12** SWOT analysis: Faculty quality

S	W
S1 The faculty structure is reasonable and can meet the basic needs of accounting talent training.	W1 Weak international perspective.
S2 Teachers regularly participate in industry training and corporate practice.	W2 Insufficient integration of new technologies into teaching.
S3 Emphasize accounting professional ethics and social responsibility guidance.	W3 The effectiveness of diversified teaching methods fails to meet students' expectations.
O	T
O1 The accounting industry has witnessed a significant increase in the demand for the application of new technologies.	T1 Competition for faculty among peer institutions has intensified.
O2 The support and resource allocation provided by policies for the cultivation of accounting international perspective.	T2 Students' demand for the diversity and practicality of teaching methods continues to grow.
O3 The demand for the practical skills of accounting talents by enterprises is increasing.	T3 With the rapid upgrading of industry technology, lagging teacher training is likely to cause a disconnection between teaching content and the industry.

Based on Table 4.12, the strategies for faculty quality as follows:

1) SO Strategies (Strengths-Opportunities)

S1 and O3: Take advantage of the faculty structure (S1) and seize the demand for the application of new technologies (O3). Relying on the existing reasonable faculty structure to jointly establish a "practical teaching base". Integrating real business scenarios from the enterprises into the classroom.

S2 and O1: Teachers regularly participate (S2) and seize the demand for digital transformation (O1) to cultivate teachers' digital capabilities to meet the

requirements of teachers in the new era. Taking advantage of teachers' regular participation in industry training, connecting with the training resources of enterprise digital accounting tools and simultaneously update the new technology application cases in the teaching process.

S3 and O2: Emphasize accounting professional ethics and social responsibility guidance (S3) and seize the support and resource allocation provided by policies (O2). In combination with international exchange programs, incorporate elements.

## 2) ST Strategies (Strengths-Threats)

S1 and T1: Utilize the reasonable teacher structure(S1) to compete with similar institutions(T1). Integrate the existing faculty strengths, establish a "New Technology Teaching Innovation Team", and plan in advance courses on the application of AI and big data in accounting teaching, thereby forming differentiated competitiveness.

S2 and T3: Utilize the regular industry training program (S2) to address the threat posed by the rapid technological changes in the industry (T3). Establish a working group to synchronously incorporate new accounting technologies and policies into the curriculum in real time.

S3 and T2: Utilize the advantage of professional ethics (S3) to counter the threat of increased student demands (T2). Deepen the "professional ethics + career planning" dual-guidance model, to strengthen the characteristic of value cultivation and respond to students' demands for the practicality of teaching.

## 3) WO Strategies (Weaknesses-Opportunities)

W1 and O2: Weak international perspective (W1), with the support and resource allocation provided by policies for the cultivation of accounting international perspective (O2). With the support of policies introduced specialized online courses and organized teachers to participate in international education seminars.

W2 and O1: Insufficient integration of new technologies (W2), taking advantage of the increasing demand for new technologies (O2). Applications have

been made for special funds for digital teaching and teacher training programs on "Application of AI Tools in Accounting" and "Big Data Financial Analysis".

W3 and O3: The effectiveness of diversified teaching methods fails to meet students' expectations(W3), taking advantage of the demand for the practical skills of accounting talents by enterprises. Collaborate with enterprises to obtain real - world business cases, and invite key enterprise personnel to participate in classroom teaching, thereby enhancing the practicality and appeal of case - based teaching and scenario simulation.

#### 4) WT Strategies (Weaknesses-Threats)

W1 and T1: Facing the weak international perspective (W1) and competition for faculty among peer institutions has intensified(T1). Formulate a improvement plan, incorporate international accounting standards, cross-border business handling and other contents into the compulsory training for teachers.

W2 and T2: Insufficient integration of new technologies(W2) and rapid technological updates in the industry(T3). Conduct new technology training, establish teaching modules related to new technology application.

W3 and T3: Low satisfaction with teaching methods (W3) and increased student demands (T2). Build a teaching feedback closed-loop platform, regularly collect students' suggestions on teaching methods, and specifically optimize the implementation methods of case teaching and scenario simulation.

In conclusion, based on the TOWS matrix, four strategies for faculty quality optimization are proposed. SO strategies use existing strengths to seize opportunities in digital transformation and policy support. ST strategies leverage faculty advantages to address competition and technological changes. WO strategies overcome weaknesses in international vision and new technology integration with external opportunities. WT strategies target weak international outlook, insufficient technology integration, and low teaching satisfaction to cope with external threats.

### 2.1.4 SWOT and TOWS matrix analysis of evaluation system

A scientific evaluation system is crucial for ensuring accounting talent training quality. To identify its internal strengths, weaknesses, external opportunities and threats, this section conducts matrix analysis of the evaluation system.

**Table 4.13** SWOT analysis: Evaluation system

S	W
S1 The evaluation system provides multi-dimensional coverage and is closely aligned with industry needs.	W1 The proportion of process assessment is low, failing to fully reflect the value of the learning process.
S2 Ethical standards are incorporated into the assessment process.	W2 There are differences in teachers' and students' perceptions regarding the assessment of digital tool application.
S3 The student feedback channel is well-established and facilitates the optimization of assessment methods.	W3 The technical synergy between assessment and teaching is insufficient.
O	T
O1 The digital economy drives the digital transformation of the accounting industry.	T1 Competition among similar institutions has intensified.
O2 The educational assessment reform policy encourages process-based and diversified evaluations.	T2 Students' demands for the fairness and practicality of the assessment are continuously increasing.
O3 School-enterprise cooperation can further deepen this.	T3 The update of assessment indicators lags behind, leading to a potential disconnection.

Based on the TOWS Matrix in Table 4.13, the strategies for the evaluation system are analyzed as follows:

### 1) SO Strategies (Strengths-Opportunities)

S1 and O3: Multivariate assessment(S1) and school-enterprise cooperation (O3) are used to enhance the practicality of the assessment.

S2 and O2: Professional ethics assessment(S2) and assessment reform (O2). Refine the professional ethics assessment indicators to meet the requirements of process assessment.

S3 and O3: Feedback channels(S3) and digital demand(O1). Optimize the assessment scenarios of digital tools to reduce cognitive differences.

### 2) ST Strategies (Strengths-Threats)

S1 and T1: Multivariate Evaluation(S1) and Similar Competitors(T1). Create a distinctive evaluation label featuring "digital tools and professional ethics", achieving differentiation.

S2 and T2: Ethical Assessment(S2) and Student Needs(T2). Publicly disclose the assessment standards and procedures to enhance the perception of assessment fairness.

S3 and T3: Feedback Channels(S3) and Technological Iteration(T3). Establish a dynamic update mechanism for evaluation indicators to respond to industry technological changes.

### 3) WT Strategies (Weaknesses-Threats)

W1 and T2: Face the threats of proportion of process assessment is low (W1) and students' demands for the fairness and practicality of the assessment are continuously increasing (T2). Adjust the evaluation weights to alleviate students' dissatisfaction with process-based evaluations.

W2 and T3: The lack of differences in teachers' and students' perceptions regarding the assessment of digital tool application (W2), and the update of assessment indicators lags behind, leading to a potential disconnection (T3). Regularly conduct surveys on teachers' and students' understanding of digital assessment, and promptly optimize the indicators.

W3 and T1: The insufficient of technical synergy between assessment and teaching (W2), and the competition among similar institutions has intensified (T1).

Strengthen the linkage mechanism between teaching and assessment to avoid losing competitiveness due to deficiencies in collaboration.

#### 4) WO Strategies (Weaknesses-Opportunities)

W1 and O2: The proportion of process assessment is low (W1) and the educational assessment reform policy encourages process-based and diversified evaluations (O3). This can increase the weight of evaluations for daily assignments and classroom interactions.

W2 and O1: The differences in teachers' and students' perceptions regarding the assessment of digital tool application (W2) by digital economy drives the digital transformation of the accounting industry (O1). Increase the application of digital tools in the assessment process and improve the evaluation criteria.

W3 and O3: The technical synergy between assessment and teaching is insufficient (W3) by school-enterprise cooperation (O3). This can be achieved by integrating teaching and assessment, incorporate the practical performance of enterprises into the assessment system.

In conclusion, based on the TOWS matrix, four strategies for improving the evaluation system are proposed. SO strategies enhance practicality and digitalization by using diversified evaluation and ethical assessment with external opportunities. ST strategies build differentiated advantages and dynamic mechanisms to address competition and technological changes. WO strategies increase process evaluation and digital application by taking policy and industry opportunities. WT strategies optimize weights, indicators, and teaching-assessment linkage to tackle weaknesses and external threats.

#### **2.1.5 Results of SWOT Analysis and TOWS Matrix of total: curriculum system, practical education, faculty quality, evaluation system.**

This section comprehensively summarizes the SWOT and TOWS matrix analyses of all aspects. The specific content can be found in Table 4.14.

**Table 4.14** SWOT and TOWS Matrix analysis of curriculum system, practical education, faculty quality, evaluation system

S	W
S1 Develop a solid foundation of basic skills.	W1 Insufficient development of core competencies.
S2 Value cultivation runs through the entire process.	W2 Poor coordination during the training process.
S3 Industry adaptation foundation is well-established.	W3 Inadequate alignment between student experiences and their needs.
O	T
O1 The enterprise urgently needs versatile talents.	T1 Increased employment competition, insufficient core competitiveness.
O2 Policy support for the integration of education and industry.	T2 The technology is evolving too rapidly.
O1 Expansion of educational resources	T3 The expectations of students regarding employment have increased.

According to Table 4.14, based on the TOWS Matrix provided in the image, here is an analysis of strategies using the four quadrants of the TOWS Matrix (SO, ST, WT, WO):

1) SO Strategies (Strengths-Opportunities):

S1 and O1: Taking advantage of the solid foundation training (S1) and seize the opportunities brought by the enterprise urgently needs versatile talents (O1). This strategy can include implementing a dual-mainline optimization training plan of "basic skills + core skills", we will integrate the "digital accounting practice, ESG fundamentals" module into the existing curriculum. Relying on the upgrade of practical software, students will master the comprehensive skills of "financial accounting + data visualization + ESG report preparation".

S2 and O2: Make full use of the value cultivation closed-loop advantage (S2), seizing the policy of integrating education and industry (O2). This strategy can include jointing enterprise jointly launched the "Professional Ethics + Compliance Risk Control" practical project. They invited enterprise financial personnel to conduct case-based teaching, integrating real compliance scenarios of the enterprises into the courses and evaluations, in order to cultivate talents with dual attributes of "honesty + professionalism".

S3 and O3: Taking advantage of the well-established industry adaptation foundation (S3) and the opportunity for resource expansion (O3). This strategy include relying on the practical channels of the teaching staff in the industry, introducing real enterprise accounting processing and tax planning projects as practical content, and simultaneously updating the assessment question bank to achieve the goal of matching the teaching content with the requirements of the enterprises.

## 2) ST Strategies (Strengths-Threats):

S1 and T3: Taking advantage of the solid foundation training (S1) to the threat the increased expectations of students regarding employment (T3). The relevant strategies mainly include: upgrading practical support, expanding high-quality corporate practice bases, implementing a dual-mentor system involving in-school teachers and corporate mentors, increasing the proportion of practical class hours, and responding to students' needs with tangible practical results and accessible career prospects.

S2 and T1: Make full use of the value cultivation closed-loop advantage (S2), with the threat of increasing employment competition (T1). The relevant strategies mainly focus on strengthening the distinctive training features of professional ethics and compliance risk control, positioning them as the core highlights of talent cultivation. This approach creates differentiation from peer institutions and aligns with the quality requirements of enterprises for accounting professionals.

S3 and T2: Taking advantage of the well-established industry adaptation foundation (S3), with the threat of rapidly evolving technology (T2). The relevant strategies mainly include: establishing an industrial talent demand tracking team, regularly collecting changes in enterprise job requirements, updating curriculum content, practical projects and evaluation indicators in a synchronized manner, and ensuring that students' professional skills meet the actual needs of enterprises.

### 3) WT Strategies (Weaknesses-Threats):

W1 and T1: To address the issues of insufficient core competitiveness (W1) and fierce employment competition (T1), a special plan for core competency enhancement can be formulated. This plan incorporates the application of digital tools, international perspective, and ESG literacy into students, compulsory credits and graduation assessments. In the short term, online courses are adopted as a supplementary measure, and in the long run, university-enterprise cooperation is further deepened, so as to ensure students, employ ability competitiveness and achieve the sustainable development of talent training.

W2 and T2: Faced with the insufficient synergy in the cultivation process (W2) and the threat of rapid technological upgrading and iteration (T2), a dynamic optimization mechanism for talent cultivation in the accounting major shall be established. A four-dimensional iteration of curriculum content, teaching methods, practical projects and evaluation criteria shall be conducted each academic year, and representatives from enterprises and students shall be invited to participate in the review, so as to prevent the cultivation plan from being disconnected from the industry.

W3 and T3: Faced with the inadequate alignment between student experiences and their needs (W3) and the increasing expectations of students regarding employment (T2). The relevant strategies mainly include: optimizing teaching and teaching evaluation links in a timely manner, adding diversified teaching formats such as case-based teaching and group collaboration, increasing the evaluation weight of daily assignments, classroom interaction and practical performance, enabling students to perceive the value of learning and witness their

own competency improvement, thus enhancing their satisfaction with the cultivation program.

#### 4) WO Strategies (Weaknesses-Opportunities):

W1 and O1: To address the weakness of insufficient core competitiveness (W1) and seize the opportunity of growing corporate demand for interdisciplinary talents (O1), the relevant strategies mainly include: offering targeted special courses such as Python financial analysis, International Accounting Standards, and carbon accounting, organizing students to participate in ESG related competitions, conducting hands-on training on digital tools in collaboration with enterprises, rapidly filling the gaps in digital, international and sustainable capabilities, and thereby enhancing their competitiveness.

W2 and O2: To address the weaknesses of insufficient synergy and disconnection in the cultivation process (W2), we should seize the policy support for the integration of industry and education (O2), apply for special funds for industry-education integration, and establish an integrated cultivation mechanism linking curriculum, practice and assessment. Meanwhile, enterprises are involved in the design of curriculum content, teachers participate in industrial technical training, and evaluation indicators are aligned with the requirements of industrial positions, thus resolving the disconnection between campus learning and corporate practice.

W3 and O3: In response to the weakness of a mismatch between students' expectations and actual cultivation needs (W3), we will strengthen the support for educational resources (O3), optimize teaching and assessment methods, introduce real corporate cases to carry out scenario-based teaching, and increase the proportion of classroom interaction and process assessment. A closed-loop system for student feedback will be built to stimulate students, learning motivation, enhance their comprehensive quality and improve their employability.

In conclusion, this section presents four integrated strategies derived from the TOWS matrix. SO strategies leverage strengths in training foundation, value cultivation, and industry adaptation to seize external opportunities in talent demand, industry-education integration, and resource expansion. ST strategies use internal advantages to address

employment competition, technological change, and rising student expectations. WT strategies target weak core competitiveness, insufficient synergy, and unmet student needs while coping with external threats. WO strategies overcome weaknesses by seizing external opportunities to enhance interdisciplinary capabilities, deepen industry-education integration, and improve student learning experience, forming a comprehensive framework for sustainable accounting talent training.

### 2.1.6 SWOT and PEST Analysis of total: curriculum system, practical education, faculty quality, evaluation system

SWOT is an analysis method that analyzes the internal environment of an organization, summarizes its strengths and weaknesses; at the same time, analyzes the external environment of the organization, identifies opportunities and threats, and uses this as the basis for formulating strategies. When analyzing the external environment, researcher combined PEST, as shown in Figure 4.3.

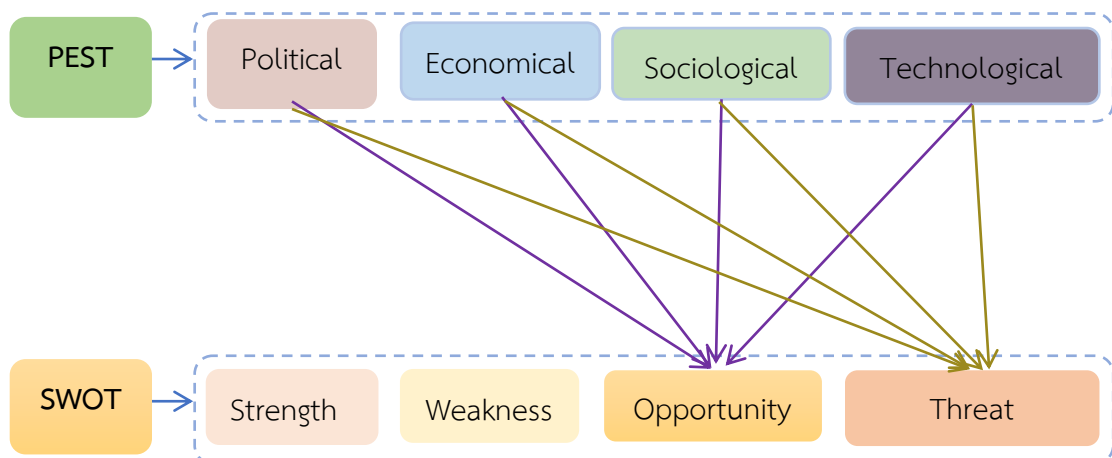


Figure 4.3 SWOT combined PEST

Figure 4.3 illustrates a combined analysis using both SWOT (strength, weakness, opportunity, threat) and PEST (political, economic, sociological, technological) frameworks. The diagram shows how each element of the SWOT analysis can interact with and be influenced by different factors in the PEST analysis. Strength and weakness (internal factors in SWOT) can be influenced by external

factors such as political, economic, sociological, and technological changes. Opportunity and threat (external factors in SWOT) are directly affected by the external environment characterized by PEST factors. For example, a political change might create an opportunity or pose a threat depending on the organization's context. The diagram suggests multiple lines of influence between SWOT and PEST factors, indicating that each SWOT factor can be influenced by more than one PEST factor. This combined analysis helps organizations to understand how internal capabilities and limitations interact with the broader external environment, providing a comprehensive view for strategic planning and decision-making.

On the basis of the full-dimensional SWOT and TOWS matrix analysis of curriculum, practical education, faculty, and evaluation system, this part summarizes and integrates all strategic directions. It provides a clear and unified guidance for the sustainable development of accounting talent training. The specific content can be found in Table 4.15 and 4.16.

**Table 4.15** Results of SWOT and TOWS matrix analysis for all strategies

S	W
S1 Establish a teaching evaluation system.	W1 The curriculum system is highly homogeneous.
S2 Solid foundation in theory.	W2 The course content is lagging behind in terms of updates.
S3 The practical teaching system is complete.	W3 Insufficient integration of emerging technologies.
S4 The skills competition is rich and diverse.	W4 Limited course choices.
S5 Emphasize the cultivation of students' comprehensive qualities.	W5 The digitalization courses cover a limited scope.
S6 The training system for teachers is well-established.	W6 The courses are out of sync with the demands of the job market.
S7 Diversified evaluation system.	W7 Interdisciplinary integration at a shallow level.

**Table 4.15** (Continued)

O	T
O1 Policy support and deepening of industry-education integration.	T1 Impact of Emerging Technologies.
O2 The online course resources are abundant.	T2 Cross-rank competition has intensified.
O3 Education evaluation reform.	T3 Accelerated knowledge update.
O4 Technology-enabled evaluation.	T4 Teacher capability gap.
O5 Application of block-chain Technology.	T5 Shortage of practicing teachers.
O6 The penetration of ESG concepts.	T6 Inflexible evaluation system.
	T7 Low level of enterprise cooperation.

**Table 4.16** Results of OT-PEST analysis for strategies development

P	E
P1 National education policy guidance.	E1 The rapid development of regional economy has created more financial positions.
P2 Strengthening of industry regulation.	E2 The rapid development of regional economy has created more financial positions.
P3 The policy benefits of building Xi'an into a national central city.	
S	T
S1 Optimize the allocation of educational resources.	T1 Utilize the Internet, virtual reality, and other advanced technologies to innovate teaching practices.
S2 Strengthen campus culture by conducting financial activities that align with social and educational goals.	T2 Adjust teaching content to keep up with technological progress and market demand.

According to table 4.15, 4.16, to integrate the information from the image into a comprehensive analysis of the sustainable development of accounting talent training, it would be combined the four aspects consisted of strong points, weak points, opportunities, and obstacles that based on the provided data and strategy list.

#### 1) Strength points

Strengthening professional quality: there are strategies focused on enhancing the professional quality of accounting educators, measures aimed at developing skills and competencies that align with both national standards and international best practices.

Promote resource support: through a series of measures to improve the channels for accessing resources, such as providing financial funding support, facilities, and learning materials, etc., there by optimizing the overall teaching and learning environment of accounting education in private colleges in Xi'an.

#### 2) Weak points

Insufficient practical teaching resources: although measures have been formulated to address the issue of insufficient practical teaching resources, there are still challenges in effectively implementing these strategies. This indicates that more targeted measures are needed to achieve the integration of industry and education.

Insufficient Evaluation Systems: Although there are 10 measures to strengthen evaluation systems, gaps still exist in assessing teaching performance and student outcomes comprehensively, suggesting an area that requires further refinement and development.

#### 3) Opportunity points

Teacher Training and Development: The strategies outline 10 measures for enhancing teacher training, providing opportunities to improve pedagogical skills and adapt to new teaching methods, thereby boosting the quality of accounting education.

#### 4) Threat points

Practical Education Challenges: Although there are many measures aimed at enhancing application capabilities, the limited resources for integrating education

and industry, the insufficient practical abilities of teachers, the lack of strong institutional support, and the insufficient evaluation indicators may hinder the effective implementation of these strategies.

In conclusion, this comprehensive analysis summarizes the sustainable development of accounting talent training based on Tables 4.15 and 4.16. It covers strengths in professional quality and resource support, weaknesses in practical teaching resources and evaluation systems, opportunities in teacher training, and threats from practical education challenges. The review shows that while supportive strategies exist, implementation gaps and resource limitations still need to be addressed.

#### **2.1.7 Result of including all (SWOT, PEST, TOWS)**

By combining SWOT analysis, TOWS analysis and PEST analysis, a comprehensive strategy can be formulated for the sustainable development of accounting talent training. This strategy involves leveraging strengths, compensating for weaknesses, seizing opportunities and addressing threats, and achieving this through targeted intervention measures and strategic partnerships. It emphasizes the importance of continuous improvement, adaptability and a supportive environment to cultivate students with sustainable development capabilities.

Comprehensive strategies for sustainable development of accounting talent training in Xi'an private colleges integrated findings from SWOT, TOWS, and PEST analyses.

1) SWOT Analysis identifies:

- a. Strengths: High flexibility in curriculum and faculty selection.
- b. Weaknesses: Dual deficiencies in practical teaching resources and brand credibility.
- c. Opportunities: The construction of the "dual centers" (science and technology innovation center + Belt and Road node) in Xi'an has given rise to new accounting demands.
- d. Threats: Be vigilant against the "replacement crisis". The combined pressure of AI automation and public university enrollment expansion.

2) TOWS Matrix suggests strategies that leverage strengths and opportunities while addressing weaknesses and threats:

a. SO Strategies: Taking advantage of the rapid development of regional economy, timely adjust the training plan for talents, and enhance the sustainability of accounting professionals.

b. ST Strategies: Update the teaching content, deepen the reform of practical education, improve the quality of teachers, perfect the evaluation system to make it compatible with social development, and reduce reliance on outdated practices.

c. WT Strategies: Integrate digital and intelligent technologies, enhance teaching quality and employment rate, cultivate digital and intelligent financial talents, and cope with the industry impacts and enrollment reduction brought about by artificial intelligence.

d. WO Strategies: Taking advantage of Xi'an's regional advantages of being a "dual center", we will deepen the integration of industry and education to enrich practical teaching resources. By leveraging the economic development and enterprise transformation in the region, we will stimulate new demands for accounting. We will offer specialized courses to cultivate professionals in "hard technology finance" and "cross-rank tax and finance".

3) PEST Analysis provides external factors that influence strategic planning:

a. Political: Develop management systems aligned with regulations.

b. Economic: Secure funding through grants and encourage investment in education.

c. Social: The rapid development of the regional economy in Xi'an has provided resources for the cultivation of accounting talents.

d. Technological: Use advanced technologies to innovate teaching and keep the curriculum relevant.

By integrating these analyses, a strategic plan can be formulated to enhance the sustainable development of accounting talent cultivation in Xi'an

private colleges, and to ensure the creation of a balanced, supportive and forward-looking environment.

In conclusion, SWOT, TOWS and PEST analyses provide a complete strategy for the sustainable development of accounting talent training in Xi'an private colleges: SWOT identifies strengths in curriculum and faculty as well as weaknesses in practical resources and brand credibility, TOWS proposes strategies to leverage strengths and opportunities while improving weaknesses, and PEST clarifies external political, economic, social and technological factors, whose integration supports the cultivation of sustainable accounting talents.

### 2.1.8 SWOT and TOWS Matrix analysis results of Interview content

In the second time interview, in addition to providing strategies suggestions, the interviewer also answered questions about the advantages, weaknesses, opportunities and threats of each factor. The summary information is shown in Table 4.17:

**Table 4.17** Analysis Interview content

<b>Strengths (S)</b>
S1 The knowledge system of core professional courses is well-established.
S2 The software and hardware for practical teaching are fully equipped.
S3 Great emphasis is placed on the cultivation of teachers' professional capabilities.
<b>Weaknesses (W)</b>
W1 The curriculum content is not updated in a timely manner, the integration of digital and intelligent technologies is inadequate, and the connection between sustainable development courses and traditional accounting courses is insufficient.
W2 The professional competence of the teaching staff needs to be improved.
W3 The assessment system is imperfect, and the channels for students' feedback are not smooth.

**Table 4.17** (Continued)

<b>Opportunities (O)</b>
O1 The rapid development of the regional economy drives the upgrading of training for digital and interdisciplinary accounting talents.
O2 Xi'an has promoted policies on the integration of industry and education as well as school-enterprise cooperation, and the willingness of enterprises to collaborate with universities in talent training has increased.
O3 The popularization of educational digital technologies has lowered the technical threshold for optimizing the accounting teaching and assessment system.
<b>Threats (T)</b>
T1 The rapid iteration of industrial technologies makes it easy for accounting talent training content to lag behind the actual job requirements of enterprises.
T2 The accounting major is offered by numerous universities in Xi'an, leading to fierce competition.
T3 Enterprises are constantly raising their requirements for the comprehensive capabilities of accounting talents.

According to table 4.17, the SWOT analysis based on the interview content highlights several key points for the accounting talent training. This analysis identifying three core strengths: a well-established knowledge system for core professional courses, fully equipped practical teaching hardware and software, and great emphasis on teachers' capability cultivation. Meanwhile, it points out three key weaknesses, including outdated curriculum content, inadequate digital-intelligent integration, poor connection between sustainable development and traditional accounting courses, to-be-improved teachers' professional competence, and an imperfect assessment system with unsmooth student feedback channels. Additionally, the analysis pinpoints three favorable opportunities: the rapid development of regional economy driving the upgrading of digital and interdisciplinary accounting talent training, Xi'an's supportive policies for industry-

education integration and school-enterprise cooperation with rising corporate willingness for collaborative talent cultivation, and the popularization of educational digital technologies lowering the technical threshold for optimizing accounting teaching and assessment systems. Finally, it summarizes three major threats: training content easily lagging behind enterprise job requirements due to rapid industrial technological iteration, fierce competition from the proliferation of accounting majors in Xi'an's universities, and enterprises' constantly rising demands for accounting talents' comprehensive capabilities.

Overall, the content analysis indicates that accounting talent training possesses solid foundational conditions and favorable opportunities for future development. However, to achieve long-term sustainability, it remains critical to systematically address existing weaknesses, effectively respond to external challenges, and continuously optimize the talent training system.

This section presents the TOWS Matrix analysis based on in-depth interview results, as shown in Table 4.18.

**Table 4.18** TOWS Matrix analysis: Interview content

<b>SO (Leverage Advantages to Seize Opportunities) Strategy:</b>	<b>WO (Improve Weaknesses, Exploit Opportunities) Strategy</b>
1.S1+T1: Utilize the core course system (S1) to avoid the lag risk of training content caused by rapid industrial technological iteration (T1), establish a dynamic docking mechanism with Xi'an's industrial and enterprise demand, and timely supplement and update core course content.	1.W1+O1+O3: Aiming at the inadequate curriculum update, insufficient digital integration and poor course connection (W1), driven by the regional demand for digital and interdisciplinary talents (O1), rely on digital technologies (O3) to accelerate curriculum iteration, add digital intelligent and ESG accounting courses, and optimize course module connection.

Table 4.18 (Continued)

SO (Leverage Advantages to Seize Opportunities) Strategy:	WO (Improve Weaknesses, Exploit Opportunities) Strategy
<p>2.S2+O2: Take advantage of the fully equipped practical teaching software and hardware (S2), grasp the policy dividend of Xi'an's industry-education integration and school-enterprise cooperation (O2), build joint training bases with local enterprises, and integrate enterprise actual business and post standards into practical teaching.</p> <p>3.S3+O3: Based on the high emphasis on teachers' capability cultivation (S3), leverage the popularization of educational digital technologies (O3), build a digital teacher training system, and carry out special training on digital and intelligent teaching to match the digital upgrading demand of accounting talent training.</p>	<p>2.W2+O2: In view of the to-be-improved teachers' professional competence (W2), take the opportunity of Xi'an's school-enterprise cooperation policy (O2), establish a two-way teacher exchange mechanism, invite enterprise senior practitioners as part-time teachers, and send in-school teachers to practice in enterprises for all-round capability improvement.</p> <p>3.W3+O3: Direct at the imperfect assessment system(W3), take advantage of digital technologies (O3) to add digital operation, comprehensive application assessment dimensions, build a digital platform, dynamically optimize the assessment mechanism based on student suggestions.</p>
ST (Strengths-Minimize-Threats) Strategy	WT (Reducing Weaknesses and Threats) Strategy:
<p>1.S1+T1: Utilize the well-established core professional course knowledge system (S1) to avoid the lag risk of training content caused by rapid industrial technological iteration (T1), establish dynamic docking mechanism with Xi'an's industrial and enterprise demand, and</p>	<p>1.W1 + T1 + T2: Aiming at outdated curriculum content and insufficient digital integration (W1), respond to industrial iteration lag risk (T1) and homogeneous training competition (T2), prioritize digital curriculum update and sustainable development course connection, and</p>

Table 4.18 (Continued)

ST (Strengths-Minimize-Threats) Strategy	WT (Reducing Weaknesses and Threats) Strategy:
timely supplement and update core course content.	integrate Xi'an's industrial characteristics to form a distinctive curriculum system.
2.S2+T2: Rely on the fully equipped practical teaching software(S2) to alleviate the competition from the over concentration of accounting majors in Xi'an(T2), build a customized practical teaching system for Xi'an's regional industries.	2.W2 + T2 + T3: Facing the to-be-improved teachers' professional level (W2), cope with major competition (T2) and enterprises' high talent requirements (T3), adopt the combination of talent introduction and on-campus training, and quickly improve the overall professional level of the teaching staff.
3. S3+T3: Based on the high emphasis on teachers' capability cultivation (S3), face enterprises' rising requirements for accounting talents' comprehensive capabilities(T3), establish a regular teacher training mechanism, improve teachers' ability to cultivate students' comprehensive capabilities.	3.W3 + T1 + T3: Aiming at the imperfect assessment system(W3), adapt to industrial technological iteration (T1) and enterprises' high requirements(T3), supplement enterprise-focused assessment modules, open a student feedback green channel.

According to table 4.18, the TOWS analysis targets accounting talent training in Xi'an private universities, formulating four types of strategies by integrating core SWOT elements. SO strategies leverage strengths like solid core courses and practical teaching resources to align with regional economic demands and educational digitalization. WO strategies address curriculum, faculty and assessment weaknesses via industry-education integration policies and digital technologies. ST strategies avoid industrial iteration and homogeneous competition risks by exerting strengths to build demand docking mechanisms and differentiated practical training systems. WT

strategies make up for key weaknesses, optimize curriculum and assessment systems, and upgrade faculty capabilities to meet enterprises' high requirements and reduce training risks, adapting to Xi'an's regional development and the school-running reality of private colleges and universities.

## 2.2 Analysis of focus group discussion

The focus group discussion about the draft of the strategies for sustainable development of accounting talent training was analyzed by content analysis.

### 2.2.1 Strategies derived from the focus group discussion

According to the results of the second part of the questionnaire analysis and the third part of the interview, SWOT-PEST analysis interview content. It can be found that sustainable development of accounting talent training in Xi'an private colleges needs to optimize the curriculum system, deepen practical education, strengthen the faculty quality, and improve the evaluation system. Based on questionnaires and interviews, this research proposed strategies for sustainable development of accounting talent training in Xi'an private colleges, which mainly includes four aspects, in a total of 43 measures, list of strategies as follow table 4.19.

**Table 4.19** List of strategies for sustainable development of accounting talent training in Xi'an private colleges

NO.	Aspects of Strategies	Numbers of Measures
1	Strategies for optimizing the curriculum system	12
2	Strategies for deepening the practical education	10
3	Strategies for strengthening the faculty quality	10
4	Strategies for improving the evaluation system	11
<b>Total</b>	<b>4 strategies</b>	<b>43</b>

According to table 4.19, a comprehensive overview of strategies designed to enhance various aspects of organizational performance. Each strategy is associated with specific measures, reflecting a structured approach to achieving targeted

outcomes across different areas. The components of these strategies encompass a wide range of focus areas, including the curriculum system, practical education, faculty quality, evaluation system.

The strategy for optimizing the curriculum system includes 12 measures aimed at improving the training of accounting talents. These measures include updating the course content, adding courses on the application of emerging technologies such as big data and artificial intelligence in the field of accounting, increasing the proportion of practical teaching credits, and integrating ideological and political education.

Strategies for deepening the practical education also include 10 measures, these measures include establishing a multi-level practical teaching system, deepening school-enterprise cooperation, jointly building internship bases, jointly developing courses and textbooks with enterprises, and conducting industry-university-research cooperation projects, etc. The aim is to enhance students' practical application abilities.

The strategies for strengthening the faculty quality include 10 measures dedicated to improving the professional quality of teachers, introduce high-quality talents, establish a teacher evaluation and incentive mechanism, increase training, and promote the learning of cutting-edge knowledge. The aim is to build a high-quality teaching staff team.

Strategies for improving the evaluation system include 11 measures. These measures include improving the quality control mechanism of teaching, strengthening supervision and management of the teaching process, establishing a tracking feedback mechanism for graduates, and enhancing professional assessment. The aim is to conduct real-time monitoring of the training status of accounting professionals through a well-established evaluation system.

This strategic framework aims to systematically guide the reform and practice of accounting talent training, helping institutions clarify their vision and mission. It focuses on core areas such as curriculum construction, faculty development, practical education, and evaluation systems, aiming to resolve prominent challenges

in talent cultivation. By effectively seizing external opportunities including policy support, industrial demand, and technological innovation, the framework enhances the quality, adaptability, and sustainability of talent training. It promotes the continuous improvement of teaching mechanisms and resource allocation, laying a solid foundation for cultivating high quality accounting professionals with professional competence, practical skills, and sustainable development capabilities. The specific strategies are as follows (Table 4.20 to Table 4.23):

**Table 4.20** Strategies for optimizing the curriculum system for sustainable development of accounting talent training in Xi'an private colleges

Strategies	Measures
Optimizing the curriculum system	<ol style="list-style-type: none"> <li>1. Professional courses use job competency maps to define required skills and certifications.</li> <li>2. Integrate vocational quality education</li> <li>3. Reconstruct the curriculum system</li> <li>4. Update the course content in a timely manner</li> <li>5. Incorporate the latest accounting standards.</li> <li>6. Add data analysis courses.</li> <li>7. Maintain the core while strengthening application.</li> <li>8. Increase the proportion of internal control courses.</li> <li>9. Build a modular curriculum system.</li> <li>10. Optimize the course sequence arrangement.</li> <li>11. Encourage the integration of innovation and entrepreneurship education.</li> <li>12. Establish micro-specializations or develop specialized directions.</li> </ol>

According to table 4.20, strategies for optimizing the curriculum system to promote the sustainable development of accounting talent training in Xi'an private colleges, a total of 12 measures are proposed:

1) Professional courses use job competency maps to define required skills and certifications. This approach aligns professional training with actual job requirements, clearly specifying the knowledge, skills, and qualifications that students need to master, so that talent cultivation is more targeted and meets industry standards.

2) Integrate vocational quality education. In the training objectives, the importance of professional ethics and professional conduct is clearly emphasized. Through methods such as course ideological education, the socialist core values and accounting professional ethics education are integrated throughout the entire training process.

3) Reconstruct the curriculum system. The courses are divided into basic modules, core modules, expansion modules, and practical modules, etc., to cultivate students' various abilities. This hierarchical design helps students lay a solid theoretical foundation, master professional core competencies, expand interdisciplinary knowledge, and strengthen practical application skills in a step-by-step manner.

4) Update the course content in a timely manner. Update the content of traditional accounting courses, eliminate outdated ones, and add courses related to the current needs of modern enterprises, such as business-corporate integration and risk management.

5) Incorporate the latest accounting standards. Integrate the latest changes in international accounting standards and Chinese accounting standards into core courses such as basic accounting and intermediate financial accounting.

6) Add data analysis courses. Integrating a data analysis module into the accounting curriculum enables students to utilize relevant tools to conduct data mining, analysis, and visualization, helping them understand the economic implications behind the data and providing support for business decisions.

7) Maintain the core while strengthening application. Based on a solid foundation of core theories such as accounting, financial management, auditing and tax law, the proportion of practical teaching has been significantly increased.

8) Increase the proportion of internal control courses. Enable students to understand the design, implementation and evaluation process of the internal control system within the enterprise, and make them realize the significant role of internal control in preventing financial risks and ensuring the reliability of financial reports.

9) Build a modular curriculum system. Add cross-disciplinary courses such as "Accounting and Law" and "Accounting and Finance" to broaden students' professional knowledge, optimize their knowledge structure and enhance their comprehensive competitiveness in the job market.

10) Optimize the course sequence arrangement. Based on the logical structure of knowledge and the cognitive laws of students, the sequence of courses should be reasonably arranged.

11) Encourage the integration of innovation and entrepreneurship education. Offer elective courses or lectures on entrepreneurship finance, tax planning for start-ups, and investment and financing management. Support students in participating in innovation and entrepreneurship projects, provide financial management and consulting guidance, and cultivate their ability to identify business opportunities and assess risks from a financial perspective.

12) Establish micro-specializations or develop specialized directions. Based on the regional industrial demands, we will offer short-term, focused "micro-specialization" or specialized course packages to meet the individual development needs of students and the specific talent requirements of enterprises.

**Table 4.21** Strategies for deepening practical education for sustainable development of accounting talent training in Xi'an private colleges

Strategies	Measures
Deepening practical education	<ol style="list-style-type: none"> <li>1. Strengthening cooperation between schools and enterprises.</li> <li>2. Establish a seamless mechanism linking "internship - employment - entrepreneurship".</li> <li>3. Build a digital and intelligent financial training platform.</li> <li>4. Strengthen the application of "virtual simulation" teaching.</li> <li>5. Implement the "project-based" practical teaching model.</li> <li>6. Optimize internship management and improve internship efficiency.</li> <li>7. Organize regular and high-standard professional competitions.</li> <li>8. Implement joint guidance practice by combining enterprise mentors with in-school teachers.</li> <li>9. Cooperate with enterprises to implement the "Real Enterprise Data-driven" project-based practical teaching program.</li> <li>10. Increase the proportion of credits for academic competitions and other practical activities.</li> </ol>

According to table 4.21, strategies for deepening the practical education to promote the sustainable development of accounting talent training in Xi'an private colleges, a total of 10 measures are proposed:

1) Strengthening cooperation between schools and enterprises. Deepen industry-education integration and establish long-term stable cooperative relationships with enterprises to better meet practical talent demands.

2) Establish a seamless mechanism linking "internship-employment-entrepreneurship". Build a connected system from internship to employment and entrepreneurship, promoting smooth career development for students.

3) Build a digital and intelligent financial training platform. Construct an intelligent practical teaching environment supported by digital technology to improve students' digital operation ability.

4) Strengthen the application of "virtual simulation" teaching. Use virtual simulation technology to restore real accounting and financial scenarios, enhancing the immersion of practical training.

5) Implement the "project-based" practical teaching model. Take real professional projects as the carrier to guide students to improve practical ability in task-driven learning.

6) Optimize internship management and improve internship efficiency. Standardize the internship process, strengthen whole-process supervision and quality evaluation, and ensure the effectiveness of internship.

7) Organize regular and high-standard professional competitions. Carry out professional skill competitions to stimulate learning motivation and test students' practical and innovative abilities.

8) Implement joint guidance practice by combining enterprise mentors with in-school teachers. Establish a dual-mentor system to combine theoretical guidance from school teachers with practical guidance from enterprise experts.

9) Cooperate with enterprises to implement the "Real Enterprise Data-driven" project-based practical teaching program. Use authentic enterprise data and cases to make practical teaching more realistic and targeted.

10) Increase the proportion of credits for academic competitions and other practical activities. Improve the weight of practical performance in academic evaluation to encourage students to participate in practical and innovative activities.

**Table 4.22** Strategies for strengthening the faculty quality for sustainable development of accounting talent training in Xi'an private colleges

Strategies	Measures
Strengthening faculty quality	<ol style="list-style-type: none"> <li>1. Reform the recruitment mechanism for teachers.</li> <li>2. Establish a systematic and regular training program for teachers' practical skills.</li> <li>3. Encourage and regulate teachers' participation in social services and cross-disciplinary courses.</li> <li>4. Strongly support teachers in obtaining high-quality professional qualification certificates.</li> <li>5. Form a curriculum team integrating "teaching, practice, and technology".</li> <li>6. Establish a mechanism for teacher teamwork.</li> <li>7. Establish a teacher incentive mechanism.</li> <li>8. Provide career development support.</li> <li>9. Conduct teacher teaching ability competitions.</li> <li>10. Encourage teachers to participate in academic exchanges.</li> </ol>

According to table 4.22, strategies about faculty quality for sustainable development of accounting talent training in Xi'an private colleges, a total of 10 measures are proposed:

1) Reform the recruitment and introduction mechanism for teachers. Optimizing the selection criteria and process to attract high-level and professionally qualified teachers.

2) Establish a systematic and regular training program for teachers' practical skills. Providing continuous and structured training to improve teachers' practical and industry-related abilities.

3) Encourage and regulate teachers' participation in social services and cross disciplinary courses. Supporting teachers to engage in social services and interdisciplinary teaching while ensuring standardization.

4) Strongly support teachers in obtaining high-quality professional qualification certificates. Providing incentives and conditions for teachers to acquire authoritative professional certifications.

5) Form a curriculum team integrating "teaching, practice, and technology". Building composite teams that combine teaching expertise, practical experience, and technical application capacity.

6) Establish a mechanism for teacher teamwork. Promoting cooperation among teachers to improve curriculum development, teaching efficiency.

7) Establish a teacher incentive mechanism. Set up reasonable assessment and incentive systems to stimulate teaching and research initiative.

8) Provide career development support. Offer guidance and resources for teachers' long-term professional and personal development.

9) Conduct teacher teaching ability competitions. Organizing teaching competitions to promote teaching reflection and quality improvement.

10) Encourage teachers to participate in academic exchanges. Supporting teachers to attend academic activities to broaden vision and update professional knowledge.

**Table 4.23** Strategies for improving the evaluation system for sustainable development of accounting talent training in Xi'an private colleges

Strategies	Measures
Improving evaluation system	<ol style="list-style-type: none"> <li>1. Build a multi-level and diversified evaluation entity system.</li> <li>2. Implement a comprehensive and multi-dimensional evaluation model.</li> <li>3. Reform the course assessment method and emphasize ability assessment.</li> <li>4. Strengthen the authenticity of practical teaching and the evaluation of ability attainment.</li> <li>5. Establish a digital evaluation archive.</li> <li>6. Incorporate vocational skills certificates and academic competitions into the evaluation system.</li> <li>7. Establish a regular tracking and feedback mechanism for graduates.</li> <li>8. Regularly survey the work ability of graduates among employers.</li> <li>9. Establish an evaluation mechanism for the attainment of professional core abilities.</li> <li>10. Utilize educational technology to empower the evaluation process and data analysis.</li> <li>11. Improve the feedback and application closed-loop mechanism of evaluation results.</li> </ol>

According to table 4.23, strategies about promoting evaluation system for sustainable development of accounting talent training in Xi'an private colleges, a total of 11 measures are proposed:

1) Build a multi-level and diversified evaluation entity system. Establish a collaborative and comprehensive evaluation mechanism participated by multiple

stakeholders including schools, enterprises, instructors and students, so as to ensure the objectivity and comprehensiveness of the whole evaluation process.

2) Implement a comprehensive and multi-dimensional evaluation model. Adopt a holistic evaluation approach that fully covers professional knowledge, technical skills, comprehensive literacy and practical application ability, so as to realize all-round and objective assessment of students.

3) Reform the course assessment method and emphasize ability assessment. Shift from traditional knowledge-based examination to a competency-oriented evaluation system that focuses on knowledge application, practical operation, and innovative thinking, so as to objectively reflect students' comprehensive professional abilities and better meet the demands of practical accounting work.

4) Strengthen the authenticity of practical teaching and the evaluation of ability attainment. Emphasize real-scenario practical training and conduct targeted assessments to accurately judge whether students have acquired the required professional competencies and met the expected ability standards.

5) Establish a digital evaluation archive. Build standardized electronic portfolios to comprehensively record, dynamically track and systematically manage students' entire learning process, development trajectory, practical performance and assessment results, providing data support for precise teaching guidance and personalized talent cultivation.

6) Incorporate vocational skills certificates and academic competitions into the evaluation system. Regard vocational qualification certificates and competition awards as important components of performance assessment, fully reflecting students' practical ability and comprehensive professional literacy.

7) Establish a regular tracking and feedback mechanism for graduates. Carry out sustained and long-term tracking to systematically collect feedback on their career development, post employment performance and professional adaptation, so as to provide a reliable basis for optimizing talent training.8) Regularly survey the work ability of graduates among employers. Continuously collect and integrate

feedback and evaluations from employers to dynamically optimize and elevate the quality of talent training.

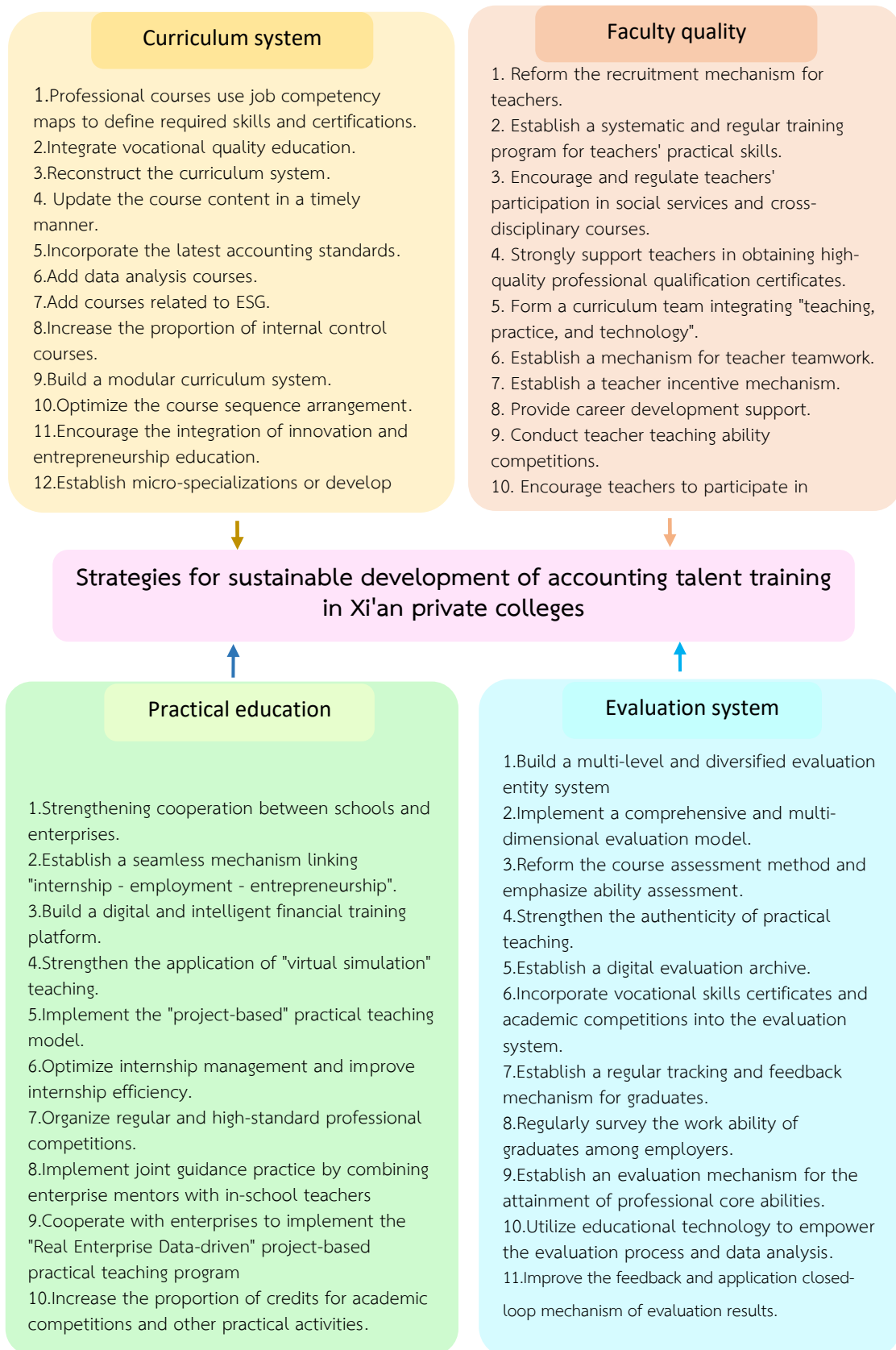
8) Establish an evaluation mechanism for the attainment of professional core abilities. Form a dedicated and standardized system that adopts scientific indicators and rational procedures to accurately measure, verify and evaluate the achievement level of key professional competencies, ensuring that talent cultivation meets the required professional standards.

9) Utilize educational technology to empower the evaluation process and data analysis. Apply digital tools and intelligent technologies to support efficient and precise evaluation, realize data-driven intelligent analysis, and provide solid evidence for timely, targeted, and evidence-based teaching optimization.

10) Improve the feedback and application closed-loop mechanism of evaluation results. Establish a sound and coherent operation cycle that integrates comprehensive evaluation, timely and targeted feedback, precise institutional adjustment and systematic optimization, so as to realize the continuous improvement of teaching and talent training, and promote the steady and sustainable enhancement of accounting education quality.

### **2.2.2 Strategies for enhancing sustainable development of accounting talent training in Xi'an private colleges**

Based on the findings from questionnaires, interviews, and focus group studies, strategies with relatively high levels of support were selected. Combined with the research results from SWOT analyses and TOWS strategic analyses, a master list of strategies for enhancing sustainable development of accounting talent training was developed, as shown in tables 4.20-4.23. This master list encompasses 4 key aspects, and a total of 43 specific measures in figure 4.4. The specific content was as follows:



**Figure 4.4** Strategies for sustainable development of accounting talent training in Xi'an private colleges

### **2.3 Summary of the development strategies**

Based on the provided information regarding the accounting talent training strategy, here's a structured outline for developing a comprehensive strategy using the SWOT analysis results:

#### **2.3.1 Vision**

This research envisions establishing a high-quality, digitally empowered, and sustainable accounting talent cultivation ecosystem for private colleges in Xi'an. It aims to build a forward-looking and industry-aligned training model that integrates optimized curriculum design, scenario-based practical education, high-caliber faculty development, and a diversified dynamic evaluation system. By embracing digital transformation and upholding professional ethics and social responsibility, the vision seeks to nurture innovative, practical, and internationally competitive accounting professionals who can adapt to evolving market demands and national development strategies. Ultimately, it strives to elevate the overall quality of accounting education in private colleges, bridge the gap between academic cultivation and industrial needs, and contribute to fostering high-quality accounting talents that support regional economic development and long-term sustainable progress.

#### **2.3.2 Mission**

1) Optimizing the curriculum system: Guided by the concepts of "digital intelligence empowerment and business-finance integration", a "dynamic, modular and practical" curriculum system is constructed to cultivate high-quality applied accounting talents suitable for the era of digital economy. The course content is deeply integrated with cutting-edge technologies such as big data, artificial intelligence and block-chain, and emphasizes management accounting, financial analysis and strategic decision-making capabilities, while reducing the proportion of traditional accounting courses.

2) Deepen Practical Education: Establish a comprehensive practical system that integrates in-school simulation and enterprise internship, forming a seamless practical training chain. Collaborate with industries to jointly develop a database of real accounting cases, build digital practice laboratories, and carry out

project-based learning throughout the teaching process. Such efforts aim to enhance students' hands-on operational skills, digital application competence, and problem-solving abilities in authentic professional scenarios.

3) To enhance the faculty quality: Build a "dual-teacher, dual-skilled" teaching team, strengthen digital teaching capabilities and industry practical experience, and establish a two-way talent flow mechanism between schools and enterprises. Strengthen teachers' digital teaching capabilities and up-to-date industry practical experience through school-enterprise cooperation, training programs and enterprise attachments. Meanwhile, a sound two-way talent flow mechanism between colleges and enterprises will be established to promote faculty exchange and joint development, thus continuously improving the overall competence of the accounting teaching team.

4) Improving the Evaluation System: Adopt a multi-dimensional evaluation method combining "professional certificates" and "ability achievements", and replace some examinations with enterprise projects, system operation logs, etc. Introduce third-party participation in graduation assessment and align with the job competency model. Strengthen the publicity and application of the evaluation results.

### **2.3.3 Goals**

1) Cultivating accounting talents with both moral integrity and professional competence

We strive to cultivate accounting talents who uphold both moral integrity and professional competence as core qualities. Emphasizing professional ethics, integrity awareness and social responsibility serves as the fundamental cornerstone for sustainable success in the accounting profession. Such education helps students establish correct professional values, resist unethical practices, and lay a solid ideological foundation for engaging in financial and accounting work with honesty and self-discipline.

## 2) Proficient in accounting standards and intelligent tools

We train students to master and flexibly apply professional knowledge including enterprise accounting standards, tax regulations and financial management. Meanwhile, we equip them with capabilities in using new-generation information technologies such as financial sharing platforms, RPA and big data financial analysis. By integrating professional expertise with digital skills, we cultivate talents with strong professional competence, innovative thinking and sustainable development potential to adapt to the intelligent transformation of the accounting industry.

## 3) Strong practical education

We attach great importance to strengthening practical education through school-enterprise cooperation, simulated training and real-scenario internships. We focus on improving students' practical operational abilities and comprehensive application skills, cultivating professionals who can complete accounting work proficiently and understand business operation logic. They are able to integrate financial data with corporate business activities, conduct in-depth analysis and provide effective data support for scientific management decision-making.

## 4) Cultivating high-quality applied talents

Our objective is to nurture high-quality applied accounting talents with solid comprehensive qualities and exceptional practical application abilities. Students will be equipped with rigorous professional knowledge, sound communication and teamwork skills, as well as strong self-learning and innovation capabilities. They can quickly adapt to industry development trends and technological changes, maintain long-term competitiveness, and realize sustainable career development in the evolving financial sector.

## 5) Establish evaluation systems for continuous improvement

We establish a sound and diversified evaluation system oriented toward continuous improvement. The system comprehensively assesses students' academic performance, practical skills and comprehensive literacy, while forming a multi-channel feedback mechanism. Evaluation results are applied to optimize teaching

plans and training modes, forming a closed loop of evaluation, feedback and optimization to continuously improve the quality of accounting talent training.

#### 6) Promote the emergence of outstanding talents

We create a supportive environment to encourage the emergence of outstanding accounting talents. By providing diversified learning platforms, competitive opportunities and personalized guidance, we stimulate students' potential and innovation vitality. Outstanding students with professional expertise and leadership qualities can stand out continuously, promoting academic exchanges and industrial progress, and inheriting and developing advanced experience in accounting education and practice.

#### 7) Ensure sustainability in educational institutions and practices

We promote the sustainable development of accounting education institutions and teaching practices. We optimize teaching resources, faculty construction and management mechanisms to enhance the long-term operational capacity of colleges. We encourage teachers' professional growth and institutional innovation, ensuring that education models, curriculum systems and practical links keep pace with the times, realizing stable and sustainable development of accounting education.

### **2.3.4 Measures**

Through various analyses, the entire text outlines 43 measures proposed in four key dimensions. These targeted strategies aim to address deficiencies, leverage strengths, seize external opportunities, and mitigate potential threats, providing a complete and practical path for the sustainable development of accounting talent training.

## **Phase 3: Results of evaluating the feasibility and adaptability of the strategies for sustainable development of accounting talent training in Xi'an private colleges**

To ensure the proposed strategies for the sustainable development of accounting talent training in Xi'an private colleges can be effectively implemented,

this section evaluates their feasibility and adaptability. It combines the actual conditions of private colleges to verify the feasibility and adaptability of the 4 3 measures in four aspects.

### 3.1 Analysis of evaluating the feasibility and adaptability of the strategies for sustainable development of accounting talent training in Xi'an private colleges.

The analysis results at this stage, were evaluated by an evaluation team consisting of 5 experts (Table 4.24). They mainly used the form of a five-level scoring table, namely highest, high, average, low, and lowest. Each expert can only choose one level.

**Table 4.24** List of strategies evaluation experts

NO.	Position	Workplace
1	Associate Professor, Head of the Accounting Department.	Xi'an Peihua University
2	Associate Professor, Deputy Dean of the School of Economics and Management.	Xi'an University of Finance and Economics
3	Assistant Professor, Department Head of Accounting.	Xi Jing University
4	Associate Professor, Deputy Dean of the School of Management.	Xi'an Polytechnic University
5	Certified Public Accountant (cpa), Project Leader.	Baker Tilly Tianzhi International Certified Public Accountants

A five-point Likert-type rating scale was adopted for the formal assessment, with five hierarchical levels: highest, high, moderate, low, and lowest. In the evaluation process, each participating expert was instructed to evaluate item by item

independently and select strictly one corresponding level for each indicator. The detailed scoring results and statistical data derived from the expert evaluation are systematically presented and summarized in Tables 4.25 to 4.29 for further analysis.

**Table 4.25** Analysis results of strategies evaluation

The strategies for sustainable development of accounting talent training in Xi'an private colleges	Feasibility			Adaptability		
	$\bar{X}$	S.D.	Result	$\bar{X}$	S.D.	Result
1. Strategies of optimizing the curriculum system	4.37	0.43	high	4.34	0.46	high
2. Strategies of deepening the practical education	4.41	0.49	high	4.34	0.44	high
3. Strategies of strengthening the faculty quality	4.46	0.52	high	4.38	0.54	high
4. Strategies of improving the evaluation system	4.33	0.47	high	4.24	0.44	High
<b>Total</b>	<b>4.39</b>	<b>0.48</b>	<b>high</b>	<b>4.33</b>	<b>0.47</b>	<b>high</b>

According to table 4.25, we can see that the expert evaluation results of four core strategies for the sustainable development of accounting talent training in Xi'an private colleges, focusing on two dimensions: feasibility and adaptability. All strategies achieved "high" ratings in both dimensions, with overall average scores of 4.39 (feasibility) and 4.33 (adaptability), and low standard deviations (ranging from 0.43 to 0.54), indicating a high degree of expert consensus.

Specifically, the strategy of strengthening faculty quality construction ranked highest in feasibility (4.46), reflecting its strong operationality, while it also tied for the highest adaptability score (4.38) with curriculum system optimization, showing their alignment with industry and institutional needs. The strategies of deepening practical education achieved a high feasibility score of 4.41 and adaptability of 4.34,

demonstrating its practicality and relevance to real-world accounting demands. Meanwhile, the strategies of improving the evaluation system obtained a feasibility score of 4.33 and adaptability of 4.24, still maintaining a "high" rating, confirming its specificity and implement ability.

These results confirm that the proposed strategies are not only operationally feasible within the context of private colleges but also highly adaptable to the evolving demands of the accounting industry, providing robust empirical support for the feasibility of the overall talent training reform initiative.

**Table 4.26** Analysis results of strategies for optimizing the curriculum system

Assessment checklist	Feasibility			Adaptability		
	$\bar{X}$	S.D.	Result	$\bar{X}$	S.D.	Result
1. Professional courses use job competency maps to define required skills and certifications.	4.53	0.48	highest	4.43	0.44	high
2. Integrate vocational quality education	4.36	0.39	high	4.33	0.47	high
3. Reconstruct the curriculum system	4.33	0.47	high	4.47	0.39	high
4. Update the course content in a timely manner	4.67	0.46	highest	4.83	0.37	highest
5. Incorporate the latest accounting standards	4.43	0.35	high	4.33	0.46	high
6. Add data analysis courses	4.51	0.52	highest	4.83	0.59	highest
7. Strengthening application	4.24	0.49	high	4.37	0.46	high
8. Increase the proportion of internal control courses	4.18	0.36	high	3.67	0.48	high
9. Build a modular curriculum system	4.22	0.36	high	3.83	0.38	high
10. Optimize the course sequence arrangement	4.33	0.51	high	4.33	0.47	high

Table 4.26 (Continued)

Assessment checklist	Feasibility			Adaptability		
	$\bar{X}$	S.D.	Result	$\bar{X}$	S.D.	Result
11. Encourage the integration of innovation and entrepreneurship education	4.31	0.42	high	4.36	0.55	high
12. Establish micro-specializations or develop specialized directions	4.32	0.37	high	4.33	0.47	high
<b>Total</b>	<b>4.37</b>	<b>0.43</b>	<b>high</b>	<b>4.34</b>	<b>0.46</b>	<b>high</b>

According to table 4.26 we can see that: the strategies achieved an overall feasibility mean score of 4.37 (S.D.=0.43) and an adaptability score of 4.34 (S.D.=0.46), with both dimensions rated "high". Specifically, three checklists garnered a "highest" feasibility rating: Professional courses use job competency maps to define required skills and certifications (4.53), updating course content timely (4.67), and add data analysis courses (4.51). Notably, "add data analysis courses" is the item to receive a "highest" rating in both dimensions, alongside "timely updating course content", reflecting that these two measures are deemed the most critical and well-aligned with the digital transformation trend of the accounting industry. All other checklists were uniformly rated "high" in both dimensions, confirming that the curriculum system optimization strategy is comprehensively feasible and adaptable to the accounting talent training needs in Xi'an private colleges.

**Table 4.27** Analysis results of strategies for deepening practical education

Assessment checklist	Feasibility			Adaptability		
	$\bar{X}$	S.D.	Result	$\bar{X}$	S.D.	Result
1. Strengthening cooperation between schools and enterprises.	4.47	0.57	high	4.37	0.39	high
2. Establish a seamless mechanism linking "internship - employment - entrepreneurship".	4.33	0.47	high	4.33	0.47	high
3. Build a digital and intelligent financial training platform.	4.57	0.59	highest	4.52	0.38	highest
4. Strengthen the application of "virtual simulation" teaching.	4.34	0.37	high	4.29	0.42	high
5. Implement the "project-based" practical teaching model.	4.29	0.49	high	4.15	0.41	high
6. Optimize internship management and improve internship efficiency.	4.63	0.57	highest	4.43	0.43	high
7. Organize regular and high-standard professional competitions.	4.36	0.37	high	4.25	0.58	high
8. Implement joint guidance practice by combining enterprise mentors with in-school teachers.	4.33	0.47	high	4.42	0.47	high
9. Cooperate with enterprises to implement the "Real Enterprise Data-driven" project-based practical teaching program.	4.39	0.51	high	4.27	0.41	high
10. Increase the proportion of credits for academic competitions and other practical activities.	4.43	0.49	high	4.38	0.47	high
<b>Total</b>	<b>4.41</b>	<b>0.49</b>	<b>high</b>	<b>4.34</b>	<b>0.44</b>	<b>high</b>

According to table 4.27 we can see that: evaluated across the dimensions of feasibility and adaptability. The strategy for deepening practical education achieved an overall mean score of 4.41 (S.D.=0.49) for feasibility and 4.34 (S.D.=0.44) for adaptability, both rated "high", indicating strong expert consensus on the strategy's overall operability and alignment with industry needs.

Specifically, two checklists received a "highest" rating in feasibility: building a digital and intelligent financial training platform (4.57), and optimizing internship management to improve efficiency (4.63). Notably, "building a digital and intelligent financial training platform" was the only checklist to earn a "highest" rating in both dimensions (adaptability=4.52), highlighting it as the most critical and well-aligned measure for adapting to the digital transformation of accounting practice. All other checklists, such as establishing an "internship-employment-entrepreneurship" linkage mechanism and implementing project-based practical teaching, maintained a "high" rating in both dimensions, confirming that the practical education strategy is comprehensively feasible and adaptable to the teaching context of private colleges and the practical skill requirements of the accounting profession.

**Table 4.28** Analysis results of strategies for strengthening the faculty quality

Assessment checklist	Feasibility			Adaptability		
	$\bar{X}$	S.D.	Result	$\bar{X}$	S.D.	Result
1. Reform the recruitment and introduction mechanism for teachers.	4.83	0.49	highest	4.67	0.47	highest
2. Establish a systematic and regular training program for teachers' practical skills.	4.34	0.53	high	4.33	0.47	high
3. Encourage and regulate teachers' participation in social services and cross-disciplinary courses.	4.26	0.42	high	4.17	0.41	high
4. Strongly support teachers in obtaining high-quality professional qualification certificates.	4.21	0.37	high	4.17	0.63	high
5. Form a curriculum team integrating "teaching, practice, and technology".	4.39	0.58	high	4.23	0.58	high
6. Establish a mechanism for teacher teamwork.	4.42	0.58	high	4.31	0.58	High
7. Establish a teacher incentive mechanism.	4.67	0.49	highest	4.52	0.5	highest
8. Provide career development support.	4.58	0.76	highest	4.33	0.75	high
9. Conduct teacher teaching ability competitions.	4.33	0.47	high	4.51	0.52	highest
10. Encourage teachers to participate in academic exchanges.	4.57	0.52	highest	4.56	0.49	highest
<b>Total</b>	<b>4.46</b>	<b>0.52</b>	<b>high</b>	<b>4.38</b>	<b>0.54</b>	<b>high</b>

According to Table 4.28, the average applicability range of the strategies for strengthening the faculty quality achieved an overall mean score of 4.46 (S.D.=0.52) for feasibility, 4.38 (S.D.=0.54) for adaptability, both rated "high", indicating strong expert consensus on the strategy's overall operability and alignment with institutional and industry needs.

Specifically, six checklists received a "highest" rating in feasibility: reforming teacher recruitment and introduction mechanisms (4.83), establishing a teacher incentive mechanism (4.67), providing career development support (4.58), encouraging teachers to participate in academic exchanges (4.57), forming a curriculum team integrating "teaching, practice, and technology" (4.39), and establishing a teacher teamwork mechanism (4.42). Notably, several measures also earned "highest" ratings in adaptability, including reforming recruitment mechanisms (4.67), establishing incentive mechanisms (4.52), conducting teacher teaching ability competitions (4.51), and encouraging academic exchanges (4.56), highlighting these as the most critical and well-aligned actions for enhancing faculty quality. All other checklists, such as systematic training for practical skills and support for professional qualifications, maintained a "high" rating in both dimensions, confirming that the faculty construction strategy is comprehensively feasible and adaptable to the teaching context of private colleges and the evolving demands of the accounting profession.

**Table 4.29** Analysis results of strategies for improving the evaluation system

Assessment checklist	Feasibility			Adaptability		
	$\bar{X}$	S.D.	Result	$\bar{X}$	S.D.	Result
1. Build a multi-level and diversified evaluation entity system.	4.31	0.48	high	4.14	0.41	high
2. Implement a comprehensive and multi-dimensional evaluation model.	4.26	0.43	high	4.23	0.39	high
3. Reform the course assessment method and emphasize ability assessment.	4.37	0.54	high	4.15	0.37	high
4. Strengthen the authenticity of practical teaching and the evaluation of ability attainment.	4.25	0.41	high	4.09	0.49	high
5. Establish a digital evaluation archive.	4.34	0.42	high	4.34	0.47	high
6. Incorporate vocational skills certificates and academic competitions into the evaluation system.	4.22	0.51	high	4.16	0.35	high
7. Establish a regular tracking and feedback mechanism for graduates.	4.19	0.54	high	4.23	0.46	high
8. Regularly survey the work ability of graduates among employers.	4.46	0.46	high	4.15	0.58	high
9. Establish an evaluation mechanism for the attainment of professional core abilities.	4.36	0.52	high	4.12	0.49	high
10. Utilize educational technology to empower the evaluation process and data analysis.	4.34	0.39	high	4.49	0.45	high

Table 4.29 (Continued)

Assessment checklist	Feasibility			Adaptability		
	$\bar{X}$	S.D.	Result	$\bar{X}$	S.D.	Result
11. Improve the feedback and application closed-loop mechanism of evaluation results.	4.53	0.47	highest	4.53	0.37	Highest
<b>Total</b>	<b>4.33</b>	<b>0.47</b>	<b>high</b>	<b>4.24</b>	<b>0.44</b>	<b>high</b>

According to Table 4.29, across all 11 assessment checklist items, both feasibility and adaptability received a uniform "high" rating, reflecting a strong consensus among respondents regarding the practicality and contextual fit of these reform measures.

The strategies of optimizing the curriculum system focuses on basically ensuring the quality of accounting talent training through reforms in composition and content of the courses, and enhancing the sustainable development capabilities of accounting professionals.

The strategies of deepening practical education focuses on cultivating the application abilities of accounting talents and enhancing their sustainable development capabilities through deep cooperation between schools and enterprises, establishing both on-campus and off-campus practical platforms, and strengthening the assessment of the practical process.

Improving the faculty quality is also an important strategy, with the focus being on expanding recruitment channels for teachers, intensifying training in cutting-edge knowledge and practical abilities, holding seminars, and implementing continuous professional development programs to enhance educational quality. Improving curriculum design, teaching methods, and policies to cultivate outstanding academic talents.

Enhancing the evaluation system is another key strategy, which involves developing better tools and processes for assessing performance and outcomes. This strategy seeks to ensure accurate evaluations by refining assessment metrics and feedback mechanisms.

In conclusion, this study provides a detailed overview of various strategies, all assessment items show high feasibility and adaptability, with strong consensus on the practicality of the reform measures. Optimizing the curriculum system ensures training quality through course restructuring. Deepening practical education cultivates application ability via school-enterprise cooperation. Improving faculty quality strengthens teaching competence through recruitment and training. Enhancing the evaluation system refines metrics and feedback to ensure accurate assessment, jointly supporting the sustainable development of accounting talent training. These integrated strategies can be further applied to daily teaching management, professional construction, and industry university collaboration in Xi'an private colleges. They can also provide a reference for accounting talent training in other regions and similar institutions, promoting long-term improvement and sustainable development of higher education in accounting.

## Chapter 5

### Conclusion Discussion and Recommendations

Research on development of strategies for sustainable development of accounting talent training in Xi'an private colleges was a research with 3 research objectives as follows: 1) to study the current status of sustainable development of accounting talent training in Xi'an private colleges. 2) to develop strategies for sustainable development of accounting talent training in Xi'an private colleges. 3) to evaluate feasibility and adaptability of the strategies for sustainable development of accounting talent training in Xi'an private colleges.

The sample group of this research consisted of 108 teachers and 354 students for questionnaires and 10 experts for interview who worked more than 10 years in accounting of Xi'an were sampled through purposive sampling. The research instruments included: 1) questionnaires form, 2) interview form, 3) Strategies form and 4) Strategies evaluation form. The statistic to analyze the data were percentages, mean, stand deviations and content analysis. For the presentation of the research results, the details were as follows:

#### Conclusion

Research on the development of strategies for sustainable development of accounting talent training in Xi'an private colleges, the researchers have the following procedures.

Phase 1: Results of studying the current status and supporting factors that enhance of sustainable development of accounting talent training in Xi'an private colleges.

Phase 2: Results of developing the strategies for sustainable development of accounting talent training.

Phase 3: Results of evaluating the feasibility and adaptability of strategies for sustainable development of accounting talent training in Xi'an private colleges.

The details of the research conclusions were as follow:

**Phase1: Results of studying the current status of sustainable development of accounting talent training in Xi'an private colleges.**

The current status of accounting talent training in Xi'an private colleges has four aspects: curriculum system, practical education, faculty quality, and evaluation system, all four aspects had necessary need for development, the details as follow:

Students believe that the current status of the four aspects of accounting talent training at a moderate level ( $\bar{X}=3.47$ , S.D.=0.75). From highest to lowest, the evaluation system indicators are the highest ( $\bar{X}=3.49$ , S.D.=0.82), the faculty quality ( $\bar{X}=3.48$ , S.D.=0.73), practical education ( $\bar{X}=3.46$ , S.D.=0.70), and the curriculum system ( $\bar{X}=3.44$ , S.D.=0.74). Notably, all indicator means are concentrated around the overall average value, with small discrepancies among different dimensions. Teachers believe that the current status of accounting talent training is at a moderate level ( $\bar{X}=3.46$ , S.D.=0.77). From highest to lowest, the evaluation system indicators are the highest ( $\bar{X}=3.48$ , S.D.=0.81), the faculty quality ( $\bar{X}=3.47$ , S.D.=0.81), practical education ( $\bar{X}=3.46$ , S.D.=0.73), and the curriculum system ( $\bar{X}=3.41$ , S.D.=0.72). Additionally, the results reveal a high level of consistency between students and teachers from private colleges in Xi'an regarding their perceptions of accounting talent training.

Curriculum system was in sub-variables 9 aspects that ranged from the highest to the lowest level were as follow. For students the rank is that: "Professional education courses cover accounting principles, financial management, cost accounting, etc., to develop students' solid professional knowledge and skills ( $\bar{X}=3.69$ , S.D.=0.63)", "General education curriculum system cover ideological and political, physical education, English and other content, to cultivate students' basic quality and comprehensive quality ( $\bar{X}=3.50$ , S.D.=0.66)", "Curriculum and teaching content are of great help to career development ( $\bar{X}=3.49$ , S.D.=0.83)", "The

curriculum of accounting major is moderate in difficulty and reasonable in learning burden ( $\bar{X}=3.48$ , S.D.=0.62)", "The proportion of theory teaching and practice teaching in the course is reasonable ( $\bar{X}=3.47$ , S.D.=0.67)", "The course content can be updated in a timely manner, such as adding digital intelligence courses such as big data analysis ( $\bar{X}=3.43$ , S.D.=0.86)", "Accounting elective courses can provide enough room for choice ( $\bar{X}=3.42$ , S.D.=0.72)", and "Courses include topics related to sustainability such as carbon accounting and ESG ( $\bar{X}=3.26$ , S.D.=0.83)", "The curriculum content of accounting major is closely integrated with the practical work needs ( $\bar{X}=3.24$ , S.D.=0.88)". For teacher the rank is that: The curriculum of accounting major is moderate in difficulty and reasonable in learning burden ( $\bar{X}=3.65$ , S.D.=0.77); general education curriculum system cover ideological and political, physical education, English and other content, to cultivate students' basic quality and comprehensive quality ( $\bar{X}=3.47$ , S.D.=0.52), and the last three are: The proportion of theory teaching and practice teaching in the course is reasonable ( $\bar{X}=3.31$ , S.D.=0.81); courses include topics related to sustainability such as carbon accounting and ESG ( $\bar{X}=3.26$ , S.D.=0.82); and accounting elective courses can provide enough room for choice ( $\bar{X}=3.23$ , S.D.=0.79).

Practical education was in 7 aspects ranged from the highest to the lowest level were as follow. For students the rank is that: Accounting major students have ample opportunities to participate in accounting-related academic competitions ( $\bar{X}=3.55$ , S.D.=0.72); In the practice process to get the full guidance of teachers ( $\bar{X}=3.51$ , S.D.=0.69); It has an open laboratory for accounting and is equipped with specialized practical teachers ( $\bar{X}=3.49$ , S.D.=0.70); The accounting training software is comprehensive and can be updated in time and keep pace with the development of industry technology ( $\bar{X}=3.47$ , S.D.=0.73); Practical education is rich in content and closely related to vocational requirements ( $\bar{X}=3.46$ , S.D.=0.68) ; Off-campus practice bases are stable and abundant ( $\bar{X}=3.40$ , S.D.=0.72); Practical courses can cultivate students' awareness of sustainable development ( $\bar{X}=3.37$ , S.D.=0.66). Overall, students consider practical education to be at a low level ( $\bar{X}=3.46$ , S.D.=0.70). For teachers, the rank is that: Accounting major students have ample opportunities to

participate in accounting-related academic competitions ( $\bar{X}=3.50$ , S.D.=0.71); The accounting training software is comprehensive and can be updated in time and keep pace with the development of industry technology ( $\bar{X}=3.49$ , S.D.=0.77); In the practice process to get the full guidance of teachers ( $\bar{X}=3.47$ , S.D.=0.74); It has an open laboratory for accounting and is equipped with specialized practical teachers ( $\bar{X}=3.46$ , S.D.=0.72); Practical education is rich in content and closely related to vocational requirements ( $\bar{X}=3.44$ , S.D.=0.75); Practical courses can cultivate students' awareness of sustainable development ( $\bar{X}=3.43$ , S.D.=0.76); Off-campus practice bases are stable and abundant ( $\bar{X}=3.42$ , S.D.=0.64). Overall, teachers consider practical education to be at a low level ( $\bar{X}=3.46$ , S.D.=0.73).

Faculty quality was in 6 aspects ranged from the highest to the lowest level of needs assessment value in development were as follow, were as follow. For students, the rank from highest to lowest is that: In the teaching process, teachers attach importance to the guidance of accounting professional ethics and social responsibility ( $\bar{X}=3.61$ , S.D.=0.69); Teachers integrate new technology into their teaching ( $\bar{X}=3.54$ , S.D.=0.74); Teachers regularly participate in industry training or corporate practice to ensure that the teaching content is in sync with industry needs ( $\bar{X}=3.53$ , S.D.=0.76); The teaching staff structure is reasonable, can meet the needs of accounting personnel training ( $\bar{X}=3.48$ , S.D.=0.73); Teachers have an international perspective ( $\bar{X}=3.39$ , S.D.=0.73); Teachers can effectively use case teaching, scene simulation and other diversified teaching methods to stimulate students' interest in learning ( $\bar{X}=3.35$ , S.D.=0.73). For teachers the rank is that: The teaching staff structure is reasonable, can meet the needs of accounting personnel training ( $\bar{X}=3.64$ , S.D.=0.83); Teachers can effectively use case teaching, scene simulation and other diversified teaching methods to stimulate students' interest in learning ( $\bar{X}=3.53$ , S.D.=0.88); Teachers regularly participate in industry training or corporate practice to ensure that the teaching content is in sync with industry needs ( $\bar{X}=3.53$ , S.D.=0.77); In the teaching process, teachers attach importance to the guidance of accounting professional ethics and social responsibility ( $\bar{X}=3.48$ , S.D.=0.79); Teachers integrate new technology into their teaching ( $\bar{X}=3.34$ , S.D.=0.79); Teachers have an

international perspective ( $\bar{X}=3.28$ , S.D.=0.82). Overall, teachers consider faculty quality at moderate level ( $\bar{X}=3.47$ , S.D.=0.81).

Evaluation system was in 5 aspects ranged from the highest to the lowest level were as follow. for students the rank is that: The comprehensive ability of students is evaluated through written test, practical operation, case analysis and other ways ( $\bar{X}=3.73$ , S.D.=0.81); Students can make suggestions for improvement of the assessment method through anonymous evaluation or suggestion channels ( $\bar{X}=3.45$ , S.D.=0.86); The performance of students' professional ethics is included in the assessment index ( $\bar{X}=3.44$ , S.D.=0.70); The process evaluation accounted for a relatively high proportion of the total score ( $\bar{X}=3.43$ , S.D.=0.89); The ability to use digital tools is an important part of the assessment ( $\bar{X}=3.41$ , S.D.=0.84). For teachers the rank is that: The ability to use digital tools is an important part of the assessment ( $\bar{X}=3.56$ , S.D.=0.78); Students can make suggestions for improvement of the assessment method through anonymous evaluation or suggestion channels ( $\bar{X}=3.52$ , S.D.=0.88); The performance of students' professional ethics is included in the assessment index ( $\bar{X}=3.51$ , S.D.=0.81); The comprehensive ability of students is evaluated through written test, practical operation, case analysis and other ways ( $\bar{X}=3.48$ , S.D.=0.85); The process evaluation accounted for a relatively high proportion of the total score ( $\bar{X}=3.33$ , S.D.=0.75). Overall, teachers consider evaluation system at moderate level ( $\bar{X}=3.48$ , S.D.=0.81).

In this research, taking variables with the highest to lowest values, depending on the values of the needs assessment value, were used to conduct SWOT, PEST Analysis, and TOWS Matrix, which would be presented in phase 2 next.

## **Phase 2: Results of developing strategies for sustainable development of accounting talent training in Xi'an private colleges.**

Research on development of strategies for sustainable development of accounting talent training in Xi'an private colleges developed strategies formulated strategies by using the current status of sustainable development of accounting talent training in Xi'an private colleges data analysis, taking it through SWOT Analysis,

PEST Analysis, and TOWS Matrix, resulted into complete strategies, details were as below: Four categories of optimization strategies are proposed for accounting talent training.

Twelve measures for optimizing the curriculum system are proposed. Include reconstructing and building a modular curriculum system, optimizing course sequencing, and maintaining core courses while enhancing application orientation; defining required skills and certifications via job competency maps in professional courses, integrating vocational quality education and innovation and entrepreneurship education, and establishing micro-specializations or distinctive specialized directions; meanwhile, updating course content in a timely manner to incorporate the latest accounting standards, and increasing the proportion of internal control courses and adding data analysis courses to adapt to the evolving demands of accounting practice.

Ten measures aim to deepen practical education by promoting school-enterprise cooperation, establishing a seamless internship-employment-entrepreneurship mechanism, building digital and intelligent training platforms, and adopting virtual simulation and project-based teaching models. The strategy focuses on emphasizing the optimization of internship management, organizing high-standard professional competitions, implementing joint guidance by enterprise and school mentors, carrying out data-driven practical teaching projects, and increasing the credit proportion of practical activities such as academic competitions.

Ten strategies focus on strengthening faculty quality by reforming the teacher recruitment mechanism, establishing regular practical skill training and teamwork mechanisms, and setting up incentive systems as well as career development support. They also encourage teachers to obtain professional qualifications, participate in social services, interdisciplinary courses, academic exchanges and teaching competitions, and support the construction of teaching, practice and technology-integrated curriculum teams.

Eleven strategies are designed to improve the evaluation system by constructing a multi-level and diversified evaluation subject system, implementing a

comprehensive and multi-dimensional evaluation model, and reforming course assessment to focus on ability evaluation, establishing digital evaluation archives, integrating vocational skill certificates and academic competitions into the evaluation system, and forming a closed-loop mechanism for tracking, feedback and application of evaluation results. In addition, the strategies include setting up a professional core ability attainment mechanism, carrying out regular tracking and surveys on graduates from both schools and employers, and using educational technology to facilitate the evaluation process and data analysis.

### **2.1 Vision**

To enhance students' professional capabilities and make it the core driving force for the development of accounting professional education. Establish an efficient, fair and collaborative educational management system, providing students with sufficient autonomy and the necessary resources required for excellent teaching, research and innovative activities. Promote the harmonious integration of personal growth and team development, supporting this process through updated curriculum systems, strengthening practical teaching, improving teacher quality, and perfecting evaluation systems. Ensure the provision of the best learning environment to achieve sustainable development for both students and educational institutions. Support the continuous development of accounting studies and training, creating opportunities for students to grow continuously, and ensuring the emergence of outstanding talents. Strengthen strategic planning for the development of financial management disciplines, enhance international cooperation, and promote the dissemination and influence of Chinese financial management on the global stage.

### **2.2 Mission**

#### 1) Optimize the curriculum system

This mission focused on improving the talent training plan, update the curriculum system, and ensure that they become the core force driving educational progress. It aimed to enable teachers to students to excel in their professional studies, there by ultimately enhancing the quality of education.

#### Deepen Practical Education

This mission is to establish simulation business and finance scenarios, enhance the application of standards and technical practical skills, seamlessly align with professional competence requirements, and cultivate students' sustainable development capabilities.

#### Construction of the faculty quality

The focus was on fostering continuous learning and development opportunities for teachers, ensuring they had access to training and professional growth, which was essential for maintaining educational quality.

#### Improving the Evaluation System

The aim was to create effective evaluation systems that provided teachers and students with constructive feedback and access to resources that supported their personal and professional development.

### **2.3 Goals**

1) Cultivating accounting talents with both moral integrity and professional competence. Emphasizing professional ethics and social responsibility is the foundation for the success of the accounting profession.

2) Proficient in accounting standards and intelligent tools. Train students to have a solid grasp and proficient application of professional knowledge such as enterprise accounting standards and tax laws, possessing excellent professional capabilities; at the same time, they should have the ability to use new-generation information technology tools such as financial sharing, RPA (Robot Process Automation), and big data financial analysis, and possess the ability for sustainable development.

Strong practical education. By means of school-enterprise cooperation and simulation training, we aim to enhance students' practical skills. We want to cultivate students who not only can handle accounting tasks, but also understand business operations. They should be able to combine financial data with the company's business activities and possess the ability to provide support for management decisions.

Cultivating high-quality applied talents. By cultivating, students not only possess solid comprehensive qualities but also have outstanding practical application abilities, as well as the potential for continuous learning and the ability to adapt to the future development and changes of the industry.

5) Created evaluation systems for continuous improvement. This goal aimed to implement systems that not only assessed student performance but also provided avenues for growth, ensuring that continuous feedback mechanisms were in place to support professional improvement.

6) Promoted the emergence of outstanding talent. By supporting students development, the goal cultivated outstanding talents who continuously emerged within the field, contributing to the advancement of education and cultural heritage.

7) Ensured sustainability in educational institutions and practices. The goal aimed to develop sustainable practices within educational institutions, ensuring that both individual teachers and the organization as a whole could grow and evolve over time.

By examining these aspects, the organization can ensure that its strategies not only address immediate needs but also align with and support the broader vision, mission, and goals. This approach will help in assessing the long-term sustainability and impact of the strategies, ensuring they are robust, flexible, and capable of driving continuous improvement in organizational performance. Exploring these questions could provide valuable insights into the strategic planning process and help refine strategies to better suit the evolving landscape of accounting.

#### **2.4 Measures**

Through various analyses, the entire text outlines 43 measures proposed in four key dimensions. These targeted strategies aim to address deficiencies, leverage strengths, seize external opportunities, and mitigate potential threats, providing a complete and practical path for the sustainable development of accounting talent training.

**Phase3: Results of evaluating the feasibility and adaptability of the strategies for sustainable development of accounting talent training in Xi'an private colleges.**

The feasibility and adaptability of strategies of 43 measures in 4 aspects for sustainable development of accounting talent training in Xi'an private colleges was in a high level.

1) The analysis results of feasibility of 43 measures in 4 aspects on the strategies for sustainable development of accounting talent training in Xi'an private colleges were between 4.33 to 4.46, they were all at a high level, average level is high level ( $\bar{X}=4.39$ , S.D.=0.48), which indicates that the strategies have high feasibility.

2) The analysis results of adaptability of 43 measures in 4 aspects strategies for sustainable development of accounting talent training in Xi'an private colleges were between 4.24 to 4.38, they were all at a high level, average level is high level ( $\bar{X}=4.33$ , S.D.=0.47), which indicates that the strategies have high adaptability.

## Discussion

From the research results on development of strategies for sustainable development of accounting talent training in Xi'an private colleges, the research results can be discussed and classified according to the research objectives into 3 phases as follows:

Phase 1: Results of studying the current status of sustainable development of accounting talent training.

Phase 2: Results of developing the strategies for sustainable development of accounting talent training.

Phase 3: Results of evaluating the feasibility and adaptability of the strategies for sustainable development of accounting talent training.

The details of the research discussion were as follow:

### Phase 1: Results of studying the current status of sustainable development of accounting talent training in Xi'an private colleges.

In studying the current status of sustainable development of accounting talent training in Xi'an private colleges, studying through a questionnaire survey of the variables in 4 aspects, which were curriculum system, practical education, faculty quality, and evaluation system.

For curriculum system aspect: It could be classified into important variables, including: 1) General education curriculum system cover ideological and political, physical education, English and other content, to cultivate students' basic quality and comprehensive quality ( $\bar{X}=3.50$ , S.D.=0.66;  $\bar{X}=3.47$ , S.D.=0.52); 2) Professional education courses cover accounting principles, financial management, cost accounting, etc., to develop students' solid professional knowledge and skills ( $\bar{X}=3.69$ , S.D.=0.63) ( $\bar{X}=3.44$ , S.D.=0.65); 3) Accounting elective courses can provide enough room for choice ( $\bar{X}=3.42$ , S.D.=0.72;  $\bar{X}=3.23$ , S.D.=0.79); 4) The course content can be updated in a timely manner, such as adding digital intelligence courses such as big data analysis ( $\bar{X}=3.43$ , S.D.=0.86;  $\bar{X}=3.41$ , S.D.=0.81); 5) The proportion of theory teaching and practice teaching in the course is reasonable ( $\bar{X}=3.47$ , S.D.=0.67;  $\bar{X}=3.44$ , S.D.=0.79); 6) The curriculum content of accounting major is closely integrated with the practical work needs ( $\bar{X}=3.24$ , S.D.=0.88;  $\bar{X}=3.44$ , S.D.=0.79); 7) The curriculum of accounting major is moderate in difficulty and reasonable in learning burden ( $\bar{X}=3.48$ , S.D.=0.62) ( $\bar{X}=3.65$ , S.D.=0.77); 8) Curriculum and teaching content are of great help to career development ( $\bar{X}=3.49$ , S.D.=0.83;  $\bar{X}=3.44$ , S.D.=0.55); 9) Courses include topics related to sustainability such as carbon accounting and ESG ( $\bar{X}=3.26$ , S.D.=0.83) ( $\bar{X}=3.26$ , S.D.=0.82).

For practical education aspect which consisted of important variables, including: 1) The accounting training software is comprehensive and can be updated in time and keep pace with the development of industry technology ( $\bar{X}=3.47$ , S.D.=0.73;  $\bar{X}=3.49$ , S.D.=0.77); 2) Off-campus practice bases are stable and abundant ( $\bar{X}=3.40$ , S.D.=0.72;  $\bar{X}=3.42$ , S.D.=0.64); 3) It has an open laboratory for accounting and is equipped with specialized practical teachers ( $\bar{X}=3.49$ , S.D.=0.70) ( $\bar{X}=3.46$ ,

S.D.=0.72); 4) practical education is rich in content and closely related to vocational requirements ( $\bar{X}=3.46$ , S.D.=0.68;  $\bar{X}=3.44$ , S.D.=0.75); 5) In the practice process to get the full guidance of teachers ( $\bar{X}=3.51$ , S.D.=0.69) ( $\bar{X}=3.47$ , S.D.=0.74); 6) Accounting students often participate in discipline competitions, innovation and entrepreneurship projects, three trips to the countryside and other practical activities ( $\bar{X}=3.55$ , S.D.=0.72;  $\bar{X}=3.50$ , S.D.=0.71); 7) Practical courses can cultivate students' awareness of sustainable development ( $\bar{X}=3.37$ , S.D.=0.66) ( $\bar{X}=3.43$ , S.D.=0.76).

For faculty quality aspect that had important variables, including: 1) The teaching staff structure is reasonable, can meet the needs of accounting personnel training ( $\bar{X}=3.48$ , S.D.=0.73;  $\bar{X}=3.64$ , S.D.=0.83); 2) Teachers regularly participate in industry training or corporate practice to ensure that the teaching content is in sync with industry needs ( $\bar{X}=3.53$ , S.D.=0.76;  $\bar{X}=3.53$ , S.D.=0.77); 3) Teachers can effectively use case teaching, scene simulation and other diversified teaching methods to stimulate students' interest in learning ( $\bar{X}=3.35$ , S.D.=0.73;  $\bar{X}=3.53$ , S.D.=0.88); 4) Teachers integrate new technology into their teaching ( $\bar{X}=3.54$ , S.D.=0.74) ( $\bar{X}=3.34$ , S.D.=0.79); 5) In the teaching process, teachers attach importance to the guidance of accounting professional ethics and social responsibility ( $\bar{X}=3.61$ , S.D.=0.69) ( $\bar{X}=3.48$ , S.D.=0.79); 6) Teachers have an international perspective ( $\bar{X}=3.39$ , S.D.=0.73) ( $\bar{X}=3.28$ , S.D.=0.82).

And for evaluation system aspect that could be separated into important variables, including: 1) The comprehensive ability of students is evaluated through written test, practical operation, case analysis and other ways ( $\bar{X}=3.73$ , S.D.=0.81) ( $\bar{X}=3.48$ , S.D.=0.85); 2) The process evaluation such as daily homework and classroom interaction accounted for a relatively high proportion of the total ( $\bar{X}=3.43$ , S.D.=0.89) ( $\bar{X}=3.33$ , S.D.=0.75); 3) The ability to use digital tools is an important part of the assessment ( $\bar{X}=3.41$ , S.D.=0.84;  $\bar{X}=3.56$ , S.D.=0.78); 4) The performance of students' professional ethics is included in the assessment index ( $\bar{X}=3.47$ , S.D.=0.70) ( $\bar{X}=3.51$ , S.D.=0.81); 5) Students can make suggestions for improvement of the assessment method through anonymous evaluation or suggestion channels ( $\bar{X}=3.45$ , S.D.=0.86;  $\bar{X}=3.52$ , S.D.=0.88).

The current status of the four aspects of accounting talent training at a moderate level, for students ( $\bar{X}=3.47$ , S.D.=0.75), for teachers ( $\bar{X}=3.46$ , S.D.=0.77). From highest to lowest, the evaluation system, the faculty quality, practical education, and the curriculum system. The results reveal a high level of consistency between students and teachers from private colleges in Xi'an regarding their perceptions of accounting talent training.

And by results analyzing that have shown the average, standard deviation and needs assessment value of curriculum system, practical education, faculty quality and evaluation system, they was found that they all required development and they were important factors in creating strategies for accounting talent training in Xi'an private colleges development that was consistent with concept of Liu Yongze (2014) that wrote in his book about research on the excellent accounting talent training model, Liu Yongze proposed a three-in-one training model for outstanding accounting talents, namely "general education + specialized education + practical innovation". His narrative emphasized curriculum system needs to incorporate a large amount of content related to ethics, information technology (such as big data, artificial intelligence) and sustainable development (ESG). The research highlights that practical teaching and evaluation system oriented towards ability output (Outcome-Based), not only evaluating students' knowledge, but also evaluating their abilities, qualities and values. Liu Yongze stresses that the reform of the curriculum system, practical teaching and evaluation are of vital importance for enhancing the sustainable development of accounting talent cultivation. It also complied with Liu Qin (2019) who explored that development of digital and intelligent technologies is driving a fundamental revolution in accounting work. The compulsory courses for accounting talent training must be restructured, capabilities redefined, and the construction of faculty quality must be strengthened.

## **Phase 2: Results of developing the strategies for sustainable development of accounting talent training**

Ultimately, 43 strategies for the sustainable development of accounting talent training were developed, including 12 strategies for the curriculum system, 10 strategies for practical education, 10 strategies for the faculty quality, and 11 strategies for the evaluation system. Based on the strategies that have been developed, this study systematically proposed some suggestions from four core dimensions. The specific contents are as follows:

### **1) Curriculum System**

The curriculum system of accounting should be reconstructed under the guidance of digitization, intelligence, and internationalization. It is necessary to strengthen core courses such as digital and intelligent accounting, big data finance, intelligent auditing, and business-finance integration. Meanwhile, interdisciplinary knowledge including accounting, finance, management, information technology, and law should be integrated. A dynamic adjustment mechanism should be established to keep up with national policies, industrial standards, technological progress, and market demands, so as to form a sustainably updated curriculum ecosystem.

### **2) Practical Education**

A three-dimensional practical education system can be constructed through on-campus training, off-campus practice bases, and enterprise internships. Deepening industry-university cooperation helps introduce real financial cases, business data, and operational processes into teaching. Simulation platforms, intelligent financial systems, on-the-job internships, and project-based learning are effective ways to improve practical ability. Such a system helps realize the seamless connection from theory to practice and from campus to workplace, and enhances students' professional competence and long-term development potential.

### **3) Faculty Quality**

A sustainable teaching team requires both academic and practical qualifications. Universities should encourage full-time teachers to take temporary positions in enterprises and participate in practical projects to improve their

professional competence. Meanwhile, industrial experts, certified public accountants, and senior financial managers can be introduced as part-time instructors. Regular training, scientific research support, and incentive mechanisms are also essential to maintain the long-term stability and high quality of talent cultivation.

#### 4) Evaluation System

A diversified evaluation system should be established by combining process evaluation and outcome evaluation, internal evaluation and external evaluation, as well as quantitative indicators and qualitative criteria. The evaluation should focus on students' comprehensive abilities, including professional knowledge, practical skills, comprehensive literacy, and career development potential. Enterprises, industries, and third-party institutions can be invited to participate in the evaluation. Through the closed-loop mechanism of "evaluation–feedback–improvement–re-evaluation", the system provides institutional support for the sustainable development of accounting talent cultivation.

### **Phase 3: Results of evaluating the feasibility and adaptability of the strategies for sustainable development of accounting talent training**

The four strategies are rated at a high level in both feasibility ( $\bar{X}=4.39$ , S.D.=0.48) and adaptability ( $\bar{X}=4.33$ , S.D.=0.47), reflecting strong consensus among respondents on their feasibility and adaptability. Among them, the strategies of strengthening faculty quality achieves the highest scores in feasibility ( $\bar{X}=4.66$ , S.D.=0.52) and adaptability ( $\bar{X}=4.38$ , S.D.=0.54), followed by deepening practical education scores in feasibility ( $\bar{X}=4.41$ , S.D.=0.49) and adaptability ( $\bar{X}=4.34$ , S.D.=0.44) and optimizing the curriculum system scores in feasibility ( $\bar{X}=4.37$ , S.D.=0.43) and adaptability ( $\bar{X}=4.34$ , S.D.=0.46). Although improving the evaluation system ranks relatively lower scores in feasibility ( $\bar{X}=4.33$ , S.D.=0.47) and adaptability ( $\bar{X}=4.24$ , S.D.=0.44), it still maintains a high evaluation level. The small standard deviations further confirm the reliability of the strategies framework.

Results of evaluating the feasibility and adaptability of the strategies for sustainable development of accounting talent training found that the feasibility and

adaptability evaluation results of the strategies were in the high levels. This result indicated that the strategies were formulated according to academically processes and were systematically evaluated by experts to ensure feasibility and adaptability of the strategies. Strategies evaluation was important step and essential for monitoring and improving strategies. According to Wheelen and Hunger (2022), a well-structured evaluation process enables organizations to align their actions with their long-term goals, ensuring continuous improvement and adaptability in changing environments. Additionally, Kaplan and Norton (2021) argued that strategies evaluations assist in allocating resources more effectively, optimizing performance, and ensuring that organizations remain competitive. By measuring key performance indicators (KPIs), leaders can make data-driven decisions that foster innovation and enhance organizational agility. Overall, strategic evaluation supports risk management, promotes accountability, and ensures that strategies remain aligned with the external environment and organizational objectives.

## Recommendation

### General Recommendation

In applying strategies that were research results, can be applied at many levels, including:

**Students level:** Proactively adapt to training requirements, consolidate professional accounting and digital practical capabilities, and learn knowledge related to sustainable development. Foster awareness of lifelong learning and comprehensive literacy, actively participate in school-enterprise practice and disciplinary competitions, enhance job adaptability and career resilience, and achieve growth in step with industry development.

**Teachers level:** Guided by sustainable development, update curriculum content by integrating digital technologies and regional industrial demands, and innovate teaching methods. Take the initiative to participate in industry training and corporate practice, improve digital teaching and curriculum design capabilities, and simultaneously cultivate students' professional ethics and social responsibility.

**Universities level:** Construct a sustainable development-oriented training system for accounting talents, optimize curriculum design and strengthen curriculum connection. Deepen the integration of industry and education and improve practical characteristics, and enhance the adaptability of professional development and talent training.

**Society level:** Government and industry associations issue supporting policies and build school-enterprise docking platforms. Enterprises participate in collaborative education, provide practical resources and feedback on job demands. The industry upgrades talent standards, popularizes the concept of sustainable development, absorbs high-quality talents, realizes the accurate matching of talent supply and industrial demand, and drives the high-quality development of the accounting industry and regional economy.

#### **Suggestions for Further Research**

Under the backdrop of digital and intelligent transformation, high-quality industrial development, and upgrading of market demands, the sustainable cultivation of accounting talents presents a promising future prospect, with clear stakeholder responsibilities:

**Curriculum system:** It will evolve toward dynamic update, digital integration, and business-accountability synergy. Colleges, industry associations, and enterprise experts should closely align with emerging demands in intelligent finance and big data accounting. It is essential to optimize curriculum structure and content in a targeted manner, integrate digital teaching resources and advanced technical modules, and establish a flexible, modular curriculum system. Such a system can effectively bridge the gap between academic knowledge and professional practice, ensuring the long-term adaptability of the knowledge supply for accounting talents and continuously supporting the cultivation of innovative, interdisciplinary professionals in the accounting field.

**Practical education:** It will advance toward deep industry-education integration and full practical scenario simulation. Schools and enterprises should work together to improve and refine collaborative education mechanisms, innovate

practical teaching models, and extend practical teaching from on-campus training to complete on-site operational processes. By deeply integrating theoretical knowledge with industrial practice, we can effectively enhance students' practical operation abilities and comprehensive problem-solving capabilities. Such efforts will lay a solid foundation for cultivating high-quality applied talents, ensure the long-term and sustainable implementation of practical education, and better meet the talent demands of industrial development.

**Faculty quality:** It will focus on dual-qualified and multi-skilled team building. Universities, enterprises, and professional bodies should jointly establish a sound collaborative training mechanism, integrating talent introduction, targeted training and regular school-enterprise academic and practical exchanges. These efforts aim to comprehensively improve teachers' theoretical literacy, cutting-edge academic awareness and practical operational capabilities in professional fields. By optimizing the age, academic and professional structure of the faculty, a high-level, stable and sustainable teaching team can be formed, which provides solid core support for the long-term development of accounting talent cultivation.

**Evaluation system:** It will establish a multi-closed-loop, evaluation-driven long-term mechanism. Educational authorities, colleges, enterprises, and third-party institutions should jointly participate in the whole process of talent cultivation, comprehensively integrating process evaluation and outcome evaluation, and strictly aligning with industrial employment and professional competency standards. It is critical to form a sound "evaluation-feedback-optimization" closed loop, which can dynamically reflect and improve talent training quality. Such a systematic mechanism will realize scientific, standardized and sustainable evaluation of accounting talent cultivation, and continuously boost the steady enhancement of practical and comprehensive quality of talents.

In summary, implementing sustainable development strategies in accounting talent training can help the accounting profession achieve long-term, stable and connotative development amid digital transformation and industrial upgrading, and continuously deliver high-quality accounting talents with solid professional

knowledge, strong practical abilities and good literacy to meet the industry and society's evolving needs. For universities, these strategies optimize the training system, improve education quality and enhance the competitiveness of accounting majors. For the industry, high-quality talents inject vitality, help enterprises adapt to digital changes and promote industrial high-quality development. For talents, the sustainable model provides systematic guidance, enhancing their employ-ability and helping them realize personal value. Eventually, this virtuous cycle achieves a win-win situation for university accounting education, the accounting industry and accounting talents.

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## Appendices

## Appendix A

List of Specialists and Letters of Specialists Invitation  
for IOC Verification

### List of Specialists Invitation for IOC Verification

NO.	Name of Experts	Position
1	Professor Wan shengxin	Professor of Xianyang Normal University
2	Professor Wang Xiaohong	Professor of Xi'an Polytechnic University
3	Associate Professor Dr. Narongwat Mingmit	Associate Professor of Bansomdejchaopraya Rajabhat University
4	Associate Professor Dr. Touchakorn Suwancharas	Associate Professor of Bansomdejchaopraya
5	Assistant Professor Dr. Sunate thaveethavornsawat	Assistant Professor of Bansomdejchaopraya Rajabhat University

### List of Experts for Interview

interviewees	Workplace	Education	Interview Date
Interviewee 1	Xi'an Peihua University	Position: Teacher Title: Professor Education: Master Work experience: 12 years	Mar. 9, 2025
Interviewee 2	Xi'an Peihua University	Position: Director of the Accounting Department Title: Professor Education: PhD Work experience: 18 years	Mar. 9, 2025
Interviewee 3	Xi'an International University	Position: Dean of Accounting Title: Associate Professor Education: Master Work experience: 16 years	Mar 13, 2025
Interviewee 4	Xi'an Eurasia University	Position: Director of the Accounting Department Title: Associate Professor Education: Master Work experience: 15years	Mar 14 2025
Interviewee 5	Xi'an Eurasia University	Position: Teacher Title: Associate Professor Education: Master Work experience: 20years	Mar 14 2025
Interviewee 6	Xi Jing University	Position: Teacher Title: Professor Education: PhD Work experience: 24 years	Mar 12, 2025

interviewees	Workplace	Education	Interview Date
Interviewee 7	Xi Jing University	Position: Teacher Title: Associate Professor Education: Master Work experience: 13 years	Mar 12, 2025
Interviewee 8	Shaanxi Fashion Engineering University	Position: Dean of Accounting Title: Associate Professor Education: Master Work experience: 18 years	June 10, 2025
Interviewee 9	Xi'an Mingde Institute of Technology	Position: Director of the Accounting Department Title: Associate Professor Education: Master Work experience: 12 years	May 23, 2025
Interviewee 10	Xi'an Technology and Business College	Position: Teacher Title: Associate Professor Education: Master Work experience: 21 years	May 25, 2025

### List of Experts for Focus Group Discussion

Interviewees	Workplace	Education and work background
Interviewee 1	Xi'an Peihua University	Position: Teacher Title: Professor Education: Master Work experience: 12 years
Interviewee 2	Xi'an Peihua University	Position: Director of the Accounting Department Title: Professor Education: PhD Work experience: 18 years
Interviewee 3	Xi'an International University	Position: Dean of Accounting Title: Associate Professor Education: Master Work experience: 16 years
Interviewee 4	Xi'an International University	Position: Director of the Accounting Department Title: Associate Professor Education: Master Work experience: 15years
Interviewee 5	Xi Jing University	Position: Teacher Title: Associate Professor Education: Master Work experience: 20years
Interviewee 6	Xi Jing University	Position: Teacher Title: Professor Education: PhD Work experience: 24 years

Interviewees	Workplace	Education and work background
Interviewee 7	Shaanxi Fashion Engineering University	Position: Teacher Title: Associate Professor Education: Master Work experience: 13 years
Interviewee 8	Shaanxi Fashion Engineering University	Position: Director of the Accounting Department Title: Associate Professor Education: Master Work experience: 12 years
Interviewee 9	Xi'an Mingde Institute of Technology	Position: Director of the Accounting Department Title: Associate Professor Education: Master Work experience: 12 years
Interviewee 10	Xi'an Mingde Institute of Technology	Position: Dean of Accounting Title: Associate Professor Education: Master Work experience: 21 years

### List of Specialists Invitation for Strategies Evaluation

The following lists were invited as an evaluation expert to evaluate the feasibility and adaptability of strategies for sustainable development of accounting talent training in Xi'an private colleges.

NO.	Position	Workplace
1	Associate Professor, Head of the Accounting Department.	Xi'an Peihua University
2	Associate Professor, Deputy Dean of the School of Economics and Management.	Xi'an University of Finance and Economics
3	Assistant Professor, Department Head of Accounting.	Xi Jing University
4	Associate Professor, Deputy Dean of the School of Management.	Xi'an Polytechnic University
5	Certified Public Accountant (cpa), Project Leader.	Baker Tilly Tianzhi International Certified Public Accountants

Appendix B

Official Letter

MHESI 0643.14/7.25



Bansomdejchaopraya  
Rajabhat University  
1061 Soi Itsaraphap 15,  
Itsaraphap Road, Hiranruchi,  
Thonburi, Bangkok, Thailand  
10600

02 February 2025

Subject: Invitation to validate research instrument  
Dear Professor Dr. Wan Shengxin  
Attachment: A set of research instrument

Ms. Li Ruirui is a graduate student in the Doctor of Philosophy Program in Educational Management for Sustainable Development program of Bansomdejchaopraya Rajabhat University. She is conducting research entitled "Strategies for Sustainable Development of Accounting Talent Training in Xi'an Private Colleges" under the supervision of the following thesis advisory committee:

- |   |               |
|---|---------------|
| 1. Assistant professor Dr. Areeya juichamlong         | Major Advisor |
| 2. Assistant professor Dr. Chollada Pongpattanayothin | Co-Advisor    |
| 3. Assistant professor Dr. Phisanu Bangkheow          | Co-Advisor    |

The thesis advisory committee recognizes your expertise in this field and believes that your recommendations would be invaluable for the further refinement of this research instrument.

With your specialized knowledge, we kindly request your assistance in validating the attached research instrument. In this regard, we would like to take this opportunity to express our deepest gratitude and appreciation for your support.

Yours faithfully

(Asst. Prof. Dr. Tanaput Chanchaoren)

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Itsaraphap Road, Hiranruchi,  
Thonburi, Bangkok, Thailand  
10600

02 February 2025

Subject: Invitation to validate research instrument  
Dear Professor Dr. Wang Xiaohong  
Attachment: A set of research instrument

Ms. Li Ruirui is a graduate student in the Doctor of Philosophy Program in Educational Management for Sustainable Development program of Bansorndejchaopraya Rajabhat University. She is conducting research entitled "Strategies for Sustainable Development of Accounting Talent Training in Xi'an Private Colleges" under the supervision of the following thesis advisory committee:

- |   |               |
|---|---------------|
| 1. Assistant professor Dr. Areeya juichamlong         | Major Advisor |
| 2. Assistant professor Dr. Chollada Pongpattanayothin | Co-Advisor    |
| 3. Assistant professor Dr. Phisanu Bangkheow          | Co-Advisor    |

The thesis advisory committee recognizes your expertise in this filed and believes that your recommendations would be invaluable for the further refinement of this research instrument.

With your specialized knowledge, we kindly request your assistance in validating the attached research instrument. In this regard, we would like to take this opportunity to express our deepest gratitude and appreciation for your support.

Yours faithfully

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Itsaraphap Road, Hiranruchi,  
Thonburi, Bangkok, Thailand  
10600

02 February 2025

Subject: Invitation to validate research instrument  
Dear Associate Professor Dr. Narongwat Mingmit  
Attachment: A set of research instrument

Ms. Li Ruini is a graduate student in the Doctor of Philosophy Program in Educational Management for Sustainable Development program of Bansomdejchaopraya Rajabhat University. She is conducting research entitled "Strategies for Sustainable Development of Accounting Talent Training in Xi'an Private Colleges" under the supervision of the following thesis advisory committee:

- |   |               |
|---|---------------|
| 1. Assistant professor Dr. Areeya juichamlong         | Major Advisor |
| 2. Assistant professor Dr. Chollada Pongpattanayothin | Co-Advisor    |
| 3. Assistant professor Dr. Phisanu Bangkheow          | Co-Advisor    |

The thesis advisory committee recognizes your expertise in this field and believes that your recommendations would be invaluable for the further refinement of this research instrument.

With your specialized knowledge, we kindly request your assistance in validating the attached research instrument. In this regard, we would like to take this opportunity to express our deepest gratitude and appreciation for your support.

Yours faithfully

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MHESI 0643.14/ p 25



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02 February 2025

Subject: Invitation to validate research instrument  
Dear Associate Professor Dr. Touchakorn Suwancharas  
Attachment A set of research instrument

Ms. Li Ruirui is a graduate student in the Doctor of Philosophy Program in Educational Management for Sustainable Development program of Bansomdejchaopraya Rajabhat University. She is conducting research entitled "Strategies for Sustainable Development of Accounting Talent Training in Xi'an Private Colleges" under the supervision of the following thesis advisory committee:

- |   |               |
|---|---------------|
| 1. Assistant professor Dr. Areeya Juichamlong         | Major Advisor |
| 2. Assistant professor Dr. Chollada Fongpattanayothin | Co-Advisor    |
| 3. Assistant professor Dr. Phisanu Bangkheow          | Co-Advisor    |

The thesis advisory committee recognizes your expertise in this field and believes that your recommendations would be invaluable for the further refinement of this research instrument.

With your specialized knowledge, we kindly request your assistance in validating the attached research instrument. In this regard, we would like to take this opportunity to express our deepest gratitude and appreciation for your support.

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02 February 2025

Subject: Invitation to validate research instrument  
Dear Associate Professor Dr. Touchakorn Suwancharas  
Attachment A set of research instrument Sunate thaveethavornsawat

Ms. Li Ruirui is a graduate student in the Doctor of Philosophy Program in Educational Management for Sustainable Development program of Bansomdejchaopraya Rajabhat University. She is conducting research entitled "Strategies for Sustainable Development of Accounting Talent Training in Xi'an Private Colleges" under the supervision of the following thesis advisory committee:

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| 2. Assistant professor Dr. Chollada Pongattanyothin | Co-Advisor    |
| 3. Assistant professor Dr. Phisanu Banikheow        | Co-Advisor    |

The thesis advisory committee recognizes your expertise in this field and believes that your recommendations would be invaluable for the further refinement of this research instrument.

With your specialized knowledge, we kindly request your assistance in validating the attached research instrument. In this regard, we would like to take this opportunity to express our deepest gratitude and appreciation for your support.

Yours faithfully

(Asst. Prof. Dr. Tanaput Chanchaen)

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16 January, 2025

Subject Invitation to join an interview as an expert  
Dear Associate Professor Dr. Meng Jun  
Attachment Interview Form

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16 January, 2025

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16 January, 2025

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16 January, 2025

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Attachment Interview Form

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16 January, 2025

**Subject** Invitation to join an interview as an expert  
**Dear** Associate Professor Dr. Lai Yan  
**Attachment** Interview Form

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Dear Associate Professor Dr. Kang Xiaohuan  
Attachment Interview Form

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Dear Associate Professor Dr. Xiao Yongli

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16 January, 2025

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Dear Associate Professor Dr. Liu Qinyan  
Attachment Interview Form

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16 January, 2025

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Dear Professor Dr. Hao Beiping  
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16 April 2025

Subject Invitation to join a focus group discussion as an expert  
Dear Associate Professor Dr. Yue Xiaoli

## Attachment

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16 April 2025

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16 April 2025

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The thesis advisory committee, along with the student, recognizes your expertise in this field. As such, the graduate school would like to formally invite you to join a focus group discussion as an expert, where your insights and suggestions will greatly contribute to the advancement of the student's research.

Thank you for considering this invitation.

Yours faithfully

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Thonburi, Bangkok, Thailand  
10600

16 April 2025

Subject Invitation to join a focus group discussion as an expert  
Dear Professor Dr. Hao Beiping

## Attachment

Ms. Li Ruirui is a graduate student in the Doctor of Philosophy Program in Educational Management for Sustainable Development program of Bansomdejchaopraya Rajabhat University. He/She is conducting research entitled "Strategies for Sustainable Development of Accounting Talent Training in Xi'an Private Colleges" under the supervision of the following thesis advisory committee:

- |   |               |
|---|---------------|
| 1. Assistant professor Dr. Areeya Juichamlong         | Major Advisor |
| 2. Associate professor Dr. Chollada Pongpattanayothin | Co-Advisor    |
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26 August, 2025

Subject Invitation to participate in the strategic assessment as an expert  
Dear Associate Professor Dr.Ma ji  
Attachment A strategies evaluation form

Ms. Li Ruirui is a graduate student in the Doctor of Philosophy Program in Educational Management for Sustainable Development program of Bansomdejchaopraya Rajabhat University. She is conducting research entitled "Strategies for Sustainable Development of Accounting Talent Training in Xi'an Private Colleges" under the supervision of the following thesis advisory committee:

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| 2. Associate professor Dr. Chollada Pongpattanayothin | Co-Advisor    |
| 3. Assistant professor Dr. Phisanu Bangkheow          | Co-Advisor    |

The primary focus of this research is to explore the sustainable development of accounting talent training. In light of your expertise in this area, the Graduate School cordially invites you to serve as an expert reviewer for the in-depth examination of the strategies under consideration and to provide feedback on these strategies. Your insights will be instrumental in promoting the feasibility and adaptability of the accounting talent training strategies.

We sincerely value your time and consideration of this request.

Thank you for your kind considerations.

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26 August, 2025

Subject Invitation to participate in the strategic assessment as an expert  
Dear Associate Professor Dr.Xu Huanzhang  
Attachment A strategies evaluation form

Ms. Li Ruirui is a graduate student in the Doctor of Philosophy Program in Educational Management for Sustainable Development program of Bansomdejchaopraya Rajabhat University. She is conducting research entitled "Strategies for Sustainable Development of Accounting Talent Training in Xi 'an Private Colleges" under the supervision of the following thesis advisory committee:

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| 2. Associate professor Dr. Chollada Pongpattanyothin | Co-Advisor    |
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26 August, 2025

**Subject** Invitation to participate in the strategic assessment as an expert  
**Dear** Certified Public Accountant (cpa) Dr.Zhou Pei  
**Attachment** A strategies evaluation form

Ms. LI Ruirui is a graduate student in the Doctor of Philosophy Program in Educational Management for Sustainable Development program of Bansomdejchaopraya Rajabhat University. She is conducting research entitled "Strategies for Sustainable Development of Accounting Talent Training in Xi'an Private Colleges" under the supervision of the following thesis advisory committee:

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26 August, 2025

Subject Invitation to participate in the strategic assessment as an expert  
Dear Assistant Professor Dr.He Yanqin  
Attachment A strategies evaluation form

Ms. Li Ruirui is a graduate student in the Doctor of Philosophy Program in Educational Management for Sustainable Development program of Bansomdejchaopraya Rajabhat University. She is conducting research entitled "Strategies for Sustainable Development of Accounting Talent Training in Xi'an Private Colleges" under the supervision of the following thesis advisory committee:

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26 August, 2025

Subject Invitation to participate in the strategic assessment as an expert  
Dear Associate Professor Dr.Wang Huazhong  
Attachment A strategies evaluation form

Ms. Li Ruirui is a graduate student in the Doctor of Philosophy Program in Educational Management for Sustainable Development program of Bansomdejchaopraya Rajabhat University. She is conducting research entitled "Strategies for Sustainable Development of Accounting Talent Training in Xi'an Private Colleges" under the supervision of the following thesis advisory committee:

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Appendix C  
Research Instrument

## Questionnaire on the Current Status of Sustainable Development of Accounting Talent Training in Xi 'an Private College

### Description:

1. This questionnaire is about the sustainable development strategy of accounting talent training in Xi 'an private college. This study aims to study the current status of the sustainable development of the accounting talent training in Xi 'an private college, formulate strategies for the sustainable development of the accounting talent training in Xi 'an private college, and evaluate the adaptability and feasibility of the sustainable development strategy of the accounting talent training in Xi 'an private college.

2. This questionnaire is about the sustainable development of accounting talent training in Xi 'an private colleges and universities. It is divided into two parts. The first part is a survey of the personal information of the respondents when they fill in the questionnaire, and the second part is a survey of the current status of the training of accounting talent in Xi 'an private colleges and universities.

3. Please tick the column for your views on the improvement of the accounting talent training in Xi 'an private college.

Thank you

Mrs. Li Ruirui

A doctoral student in Educational Management for Sustainable Development  
Bansomdejchaopraya Rajabhat University

**Part I: Personal Information**

1. Your college:

- Xi'an Peihua University
- Xi'an International University
- Xi'an Eurasia University
- Xi Jing University
- Shaanxi Fashion Engineering University
- Xi'an Mingde Institute of Technology
- Xi'an Technology and Business College

2. Gender:

- Male
- Female

3. Personnel Type:

- Student
- Teacher

4. Your teaching age (for teachers) :

- 1-5 years
- 6 to 10 years
- More than 10 years

5. Your title (for teachers) :

- Teaching assistant
- Lecturer
- Associate professor
- Professor

**Part 2: Please read the following items carefully, and according to your actual situation and experience, choose your understanding of the current status of sustainable development of accounting talent training.**

Likert five-point scale (1 = very inconsistent, 2 = no, 3= fair, 4 = Yes, 5 = very consistent)

NO.	Questions	Level				
		5	4	3	2	1
<b>Curriculum System</b>						
1	General education curriculum system cover ideological and political, physical education, English and other content, to cultivate students' basic quality and comprehensive quality.					
2	Professional education courses cover accounting principles, financial management, cost accounting, etc., to develop students' solid professional knowledge and skills.					
3	Accounting elective courses can provide enough room for choice.					
4	The course content can be updated in a timely manner, such as adding digital intelligence courses such as big data analysis.					
5	The proportion of theory teaching and practice teaching in the course is reasonable.					
6	The curriculum content of accounting major is closely integrated with the practical work needs.					
7	The curriculum of accounting major is moderate in difficulty and reasonable in learning burden.					
8	Curriculum and teaching content are of great help to career development.					
9	Courses include topics related to sustainability such as carbon accounting and ESG.					
<b>Practical Education</b>						
1	The accounting training software is comprehensive and can be updated in time and keep pace with the development of industry technology.					
2	Off-campus practice bases are stable and abundant.					
3	It has an open laboratory for accounting and is equipped with specialized practical teachers.					
4	Practical education is rich in content and closely related to vocational requirements.					

NO.	Questions	Level				
		5	4	3	2	1
5	In the practice process to get the full guidance of teachers.					
6	Accounting major students have ample opportunities to participate in accounting-related academic competitions.					
7	Practical courses can cultivate students' awareness of sustainable development.					
<b>Faculty quality</b>						
1	The teaching staff structure is reasonable, can meet the needs of accounting personnel training.					
2	Teachers regularly participate in industry training or corporate practice to ensure that the teaching content is in sync with industry needs.					
3	Teachers can effectively use case teaching, scene simulation and other diversified teaching methods to stimulate students' interest in learning.					
4	Teachers integrate new technology into their teaching.					
5	In the teaching process, teachers attach importance to the guidance of accounting professional ethics and social responsibility.					
6	Teachers have an international perspective.					
<b>Evaluation System</b>						
1	The comprehensive ability of students is evaluated through written test, practical operation, case analysis and other ways.					
2	The process evaluation accounted for a relatively high proportion of the total score.					
3	The ability to use digital tools is an important part of the assessment.					
4	The performance of students' professional ethics is included in the assessment index.					
5	Students can make suggestions for improvement of the					

NO.	Questions	Level				
		5	4	3	2	1
	assessment method through anonymous evaluation or suggestion channels.					

Suggestions:

.....

.....

.....

## Interview Form for Strategies for Sustainable Development of Accounting Talent Training in Xi 'an Private College

### Description:

This interview form is about how to formulate strategies for sustainable development of accounting talent training in Xi 'an private college.

1. The purpose of this study is to formulate strategies for sustainable development of accounting talent training in Xi 'an private college and to evaluate the strategies for sustainable development of accounting talent training in Xi 'an private college.

2. This interview form is for expert review. It is divided into 2 parts 5 questions and suggestions.

3. Your comments on the interview form will help develop strategies for sustainable development of accounting talent training in Xi 'an private colleges. Answering this questionnaire will not affect you personally. The data provided will be an overview and the researcher aims to use the data for research purposes only.

Thank you for your support.

Mrs. Li Ruirui

A doctoral student in Educational Management for Sustainable Development  
Bansomdejchaopraya Rajabhat University

### Part I: Personal Information

Interviewer.....Interview Date.....

Title:.....Work experience.....

Education background.....Position.....

Work place.....

### Part II: How to Improve the Sustainable Development of the accounting talent training in Xi 'an private college ?

1. Do you think the curriculum system of accounting major is reasonable? Can the curriculum system keep up with the development needs of The Times? Have the courses of numerical intelligence been increased in time?

2. What are the current practical education resources of accounting major and how to improve them in the future? Which aspects do you think practical teaching should be carried out?

3. What measures do you think should be implemented to build a faculty that is capable of professional reform?

4. Do you think the current evaluation system for the accounting talent training is perfect? What can be further improved?

5. What other factors are important in determining the sustainable development of accounting talent training in private colleges?

## Appendix D

The Results of the Quality Analysis of Research Instruments

## The Quality Analysis Results of Research Instruments

The consistency evaluation results of the questionnaire survey on the development status of strategies for sustainable development of accounting talent training in Xi 'an private colleges.

### 1. The quality analysis results of Questionnaire.

NO.	The current status of sustainable development of accounting talent training in Xi 'an private colleges	Experts					IOC	Conclusion
		1	2	3	4	5		
<b>Curriculum system</b>								
1	General education curriculum system cover ideological and political, physical education, English and other content, to cultivate students' basic quality and comprehensive quality.	1	1	1	1	1	1.00	consistent
2	Professional education courses cover accounting principles, financial management, cost accounting, etc., to develop students' solid professional knowledge and skills.	1	1	1	1	1	1.00	consistent
3	Accounting elective courses can provide enough room for choice.	1	1	1	1	1	1.00	consistent
4	The course content can be updated in a timely manner, such as adding digital intelligence courses such as big data analysis.	1	1	1	1	1	1.00	consistent
5	The proportion of theory teaching and practice teaching in the course is reasonable.	1	1	1	1	1	1.00	consistent
6	The curriculum content of accounting major is closely integrated with the practical work needs.	1	1	1	1	1	1.00	consistent

NO.	The current status of sustainable development of accounting talent training in Xi 'an private colleges	Experts					IOC	Conclusion
		1	2	3	4	5		
7	The curriculum of accounting major is moderate in difficulty and reasonable in learning burden.	1	1	1	1	1	1.00	consistent
8	Curriculum and teaching content are of great help to career development.	1	1	1	1	1	1.00	consistent
9	Courses include topics related to sustainability such as carbon accounting and ESG.	1	1	1	1	1	1.00	consistent
<b>Practical Education</b>								
1	The accounting training software is comprehensive and can be updated in time and keep pace with the development of industry technology.	1	1	1	1	1	1.00	consistent
2	Off-campus practice bases are stable and abundant.	1	1	1	1	1	1.00	consistent
3	It has an open laboratory for accounting and is equipped with specialized practical teachers.	1	1	1	1	1	1.00	consistent
4	Practical education is rich in content and closely related to vocational requirements.	1	1	1	1	1	1.00	consistent
5	In the practice process to get the full guidance of teachers.	1	1	1	1	1	1.00	consistent
6	Accounting major students have ample opportunities to participate in accounting-related academic competitions.	1	1	1	1	1	1.00	consistent
7	Practical courses can cultivate students' awareness of sustainable development.	1	1	1	1	1	1.00	consistent
<b>Faculty Quality</b>								

NO.	The current status of sustainable development of accounting talent training in Xi 'an private colleges	Experts					IOC	Conclusion
		1	2	3	4	5		
1	The teaching staff structure is reasonable, can meet the needs of accounting personnel training.	1	1	1	1	1	1.00	consistent
2	Teachers regularly participate in industry training or corporate practice to ensure that the teaching content is in sync with industry needs.	1	1	1	1	1	1.00	consistent
3	Teachers can effectively use case teaching, scene simulation and other diversified teaching methods to stimulate students' interest in learning.	1	1	1	1	1	1.00	consistent
4	Teachers integrate new technology into their teaching.	1	1	1	1	1	1.00	consistent
5	In the teaching process, teachers attach importance to the guidance of accounting professional ethics and social responsibility.	1	1	1	1	1	1.00	consistent
6	Teachers have an international perspective.	1	1	1	1	1	1.00	consistent
<b>Evaluation System</b>								
1	The comprehensive ability of students is evaluated through written test, practical operation, case analysis and other ways.	1	1	1	1	1	1.00	consistent
2	The process evaluation accounted for a relatively high proportion of the total score.	1	1	1	1	1	1.00	consistent

NO.	The current status of sustainable development of accounting talent training in Xi 'an private colleges	Experts					IOC	Conclusion
		1	2	3	4	5		
3	The ability to use digital tools is an important part of the assessment.	1	1	1	1	1	1.00	consistent
4	The performance of students' professional ethics is included in the assessment index.	1	1	1	1	1	1.00	consistent
5	Students can make suggestions for improvement of the assessment method through anonymous evaluation or suggestion channels.	1	1	1	1	1	1.00	consistent

## 2. The quality analysis results of Interview.

NO.	Improve the Sustainable Development of the accounting talent training in Xi 'an private college	Experts					IOC	Conclusion
		1	2	3	4	5		
1	Do you think the curriculum system of accounting major is reasonable? Can the course system keep up with the development needs of the times? Have the courses of numerical intelligence been increased in time?	1	1	1	1	1	1.00	consistent
2	What are the current practical education resources of accounting major and how to improve them in the future? Which aspects do you think practical teaching should be carried out?	1	1	1	1	1	1.00	consistent
3	What measures do you think should be implemented to build a faculty that is capable of professional reform?	1	1	1	1	1	1.00	consistent
4	Do you think the current evaluation system for the accounting talent training is perfect? What can be further improved?	1	1	1	1	1	1.00	consistent
5	What other factors are important in determining the success of the sustainable development of accounting talent training in private colleges?	1	1	1	1	1	1.00	consistent

## Reliability analysis of research instruments

### Results of variable reliability correlation analysis

#### Reliability Scale: all variables

Reliability analysis is employed to examine whether the responses from the sample are reliable. Reliability analysis applies only to quantitative data. If the value of Cronbach's alpha coefficient is above 0.8, the reliability of the test or scale is excellent; a reliability coefficient above 0.7 is acceptable; if it is above 0.6, the scale should be revised but still remains valuable; if it is below 0.6, the items of the scale need to be redesigned. Through the SPSS Statistics software (v31.0.0) analysis, for students questionnaire there were 27 items and the sample size was 354, the Cronbach's alpha coefficient was 0.984; for teachers questionnaire there were 27 items and the sample size was 108, the Cronbach's alpha coefficient was 0.948. The KMO test value was 0.963 for students, the KMO value was 0.82 for teachers. The reliability and validity of the questionnaires indicate high quality, laying the foundation for subsequent data analysis.

Case handling summary				
Case		Students (n)	teachers (n)	%
	Effective	354	108	100
	Excluded <sup>a</sup>	0	0	0
	Total	462		100
a. List deletion based on all variables in this program				

Reliability statistics		
Content	Students	Teachers
Cronbach's Alpha	0.984	0.948
Based on standardized items Cronbachs Alpha	0.984	0.948
KMO	0.962	0.82

## Interviewee

### Interviewer 1

1. Do you think the curriculum system of accounting major is reasonable? Can the curriculum system keep up with the development needs of The Times? Have the course of numerical intelligence been increased in time?

I think the accounting major curriculum system of Peihua University is designed in line with our school's positioning of "application-oriented and high-quality private undergraduate education", and is generally reasonable with a clear hierarchical structure. It adheres to the principle of "connecting with industry needs, integrating digital intelligence, and emphasizing practical capabilities", and has continuously optimized the curriculum structure in recent years to keep pace with the development of the digital economy and the transformation of the accounting industry.

We have timely added numerical intelligence-related courses to respond to the industry's demand for digital accounting talents, including Intelligent Financial Management, Big Data Analysis for Accounting, RPA Financial Process Automation, and ESG Reporting and Accounting. These courses are integrated into the entire training process, from basic to advanced stages, to systematically cultivate students' digital literacy and technical application abilities.

In terms of practical teaching, it should be carried out in four key aspects. First, strengthen scenario-based simulation training, relying on professional laboratories to reproduce real financial work scenarios such as financial sharing, intelligent audit, and tax declaration. Second, deepen project-driven practical teaching, cooperating with enterprises to carry out real project operations, allowing students to participate in financial data sorting, intelligent report generation, and other links. Third, integrate professional ethics and sustainable development concepts into practical courses, guiding students to abide by professional norms while mastering skills. Fourth, promote interdisciplinary practical cooperation, linking accounting with finance, data science, and other fields to cultivate compound talents.

**2.What are the current practical education resource of accounting major and how to improve them in future? Which aspects do you think practical teaching should be carried out?**

I think, at present, our accounting major has built a multi-dimensional practical teaching resource system with "on-campus laboratories + off-campus internship bases + industry-education integration platforms" as the core. On campus, we have an advanced Economic and Management Experimental Teaching Center, including specialized laboratories such as Financial Sharing Service Center, Intelligent Accounting Simulation Laboratory, and VBSE Comprehensive Business Simulation Laboratory, equipped with SAP, UFIDA, Kingdee intelligent financial software and big data analysis tools to meet daily practical teaching needs. Off campus, we have established in-depth cooperative relations with more than 80 well-known enterprises and institutions in Xi'an and the western region, such as Shaanxi Huade Certified Public Accountants, Shaanxi Tax Service Group, and Merlin Data, building stable internship and training bases that cover accounting, auditing, taxation, and financial technology fields. In addition, we have jointly established an "Intelligent Accounting Industry College" with leading financial technology enterprises to realize the integration of courses, talents, and resources.

In the future, we will improve practical education resources from three aspects. First, upgrade digital teaching equipment, introduce cutting-edge intelligent financial simulation systems and carbon accounting training platforms to keep up with the latest industry technology trends. Second, deepen school-enterprise co-construction, work with cooperative enterprises to develop practical teaching materials and training projects focusing on western regional economic characteristics, and expand high-quality off-campus internship bases in emerging fields such as cross-border e-commerce accounting. Third, build a shared practical resource platform, strengthen cooperation with other universities and industry associations in the province to realize the sharing of practical teachers, equipment, and projects.

**3.What measures do you think should be implemented to build a faculty that is capable of professional reform?**

I think constructing a high-quality, dual-qualified faculty is the core driving force for promoting the reform and development of the accounting major. We will implement a "three-pronged" construction strategy to enhance the faculty's ability to adapt to professional reform.

First, adhere to the combination of introduction and training. We will focus on introducing high-end talents with both digital accounting capabilities and rich industry experience, such as senior accountants, certified public accountants, and technical backbones from financial technology enterprises. At the same time, we will formulate a targeted training plan for existing teachers, encouraging them to participate in digital skills training, enterprise practice, and academic exchanges. At present, more than 85% of our accounting teachers have dual-qualified qualifications, and over 60% have practical work experience in enterprises or accounting firms.

Second, improve the school-enterprise mutual employment mechanism. We will expand the industry tutor pool, inviting more than 20 industry experts and enterprise executives to participate in curriculum design, practical teaching, and graduation thesis guidance. At the same time, we will arrange teachers to take temporary positions in cooperative enterprises regularly to accumulate front-line work experience and update teaching content in a timely manner.

Third, strengthen teaching and research empowerment. We will set up a special research team for digital accounting education, focusing on curriculum reform, teaching method innovation, and talent training model research. We will also establish an incentive mechanism to encourage teachers to carry out industry-education integration research and apply research results to teaching practice.

#### **4. Do you think the current evaluation system for the accounting talent training is perfect? What can be future improved?**

I think the current accounting talent training evaluation system of our school has formed a preliminary model integrating "process evaluation + result evaluation + practice evaluation", which plays a positive role in standardizing teaching management and improving students' professional skills. However, there are

still deficiencies in comprehensiveness, dynamics, and alignment with industry needs, so it is not yet perfect.

To further improve the system, we will focus on three aspects. First, optimize the evaluation content, increasing the weight of digital skills, practical problem-solving capabilities, professional ethics, and sustainable development literacy in the evaluation system, breaking the tendency of over-reliance on theoretical knowledge assessment. Second, enrich the evaluation subjects and methods, integrating evaluations from teachers, enterprises, and peers, and combining formative evaluations (such as practical project performance, classroom participation, and internship performance) with assumptive evaluations (such as exam scores and certificate acquisition). We will also introduce third-party evaluation institutions to conduct objective assessments of talent training quality. Third, establish a dynamic feedback and adjustment mechanism, regularly collecting opinions from graduates, employers, and industry experts, and timely revising evaluation indicators to ensure that the evaluation system adapts to the changing needs of the accounting industry.

#### **5.What other factors are important in determining the success of the sustainable development of accounting talent training in private colleges?**

In addition to the curriculum system, practical teaching, faculty, and evaluation system, three key factors are crucial for the sustainable development of accounting talent training in private colleges.

First, precise and differentiated school-running positioning. Private colleges should give full play to their flexible school-running advantages, avoid homogeneous competition, and form distinctive characteristics based on regional economic development needs. For example, our accounting major focuses on serving the economic construction of Shaanxi and the western region, focusing on cultivating "digital + practical" applied accounting talents who are familiar with local policies and industrial characteristics, which has won wide recognition from employers.

Second, close linkage between policies and industries. We need to closely follow national policies on vocational education, digital economy, and sustainable

development, actively strive for policy support and project resources. At the same time, we should strengthen cooperation with industry associations such as local accounting societies and tax associations to timely grasp industry development trends and talent demand standards, ensuring that talent training is closely aligned with industrial development.

Third, all-round support for students' growth and development. We should establish a sound student development support system, including professional counseling, career planning guidance, and entrepreneurship training. For example, we carry out special training for accounting professional qualifications and organize students to participate in national accounting competitions to enhance their employability. In addition, we should cultivate a campus culture that emphasizes practice, innovation, and integrity, guiding students to establish correct professional values and lay a solid foundation for their long-term career development.

#### **Interviewer 2**

**1. Do you think the curriculum system of accounting major is reasonable? Can the curriculum system keep up with the development needs of The Times? Have the course of numerical intelligence been increased in time?**

I think the curriculum system of the accounting major at Peihua University is scientifically designed in line with our school's orientation of building a "high-level application-oriented private university" and the talent demand of the accounting industry in the digital era. It follows the concept of "theoretical foundation + professional core + digital empowerment + practical innovation", forming a hierarchical and integrated structure, which is generally reasonable and operable.

To keep pace with the development needs of the times, we have continuously optimized the curriculum system in response to the deep integration of digital technology and the accounting industry. We have timely added a series of numerical intelligence courses, including Opinions on the Accounting major curriculum system and practical teaching directions. Big Data and Accounting Applications Opinions on the Accounting major curriculum system and practical teaching directions., Opinions on the Accounting major curriculum system and

practical teaching directions. RPA Financial Robot Operation Opinions on the Accounting major curriculum system and practical teaching directions., Opinions on the Accounting major curriculum system and practical teaching directions. Intelligent Audit Practice Opinions on the Accounting major curriculum system and practical teaching directions., and Opinions on the Accounting major curriculum system and practical teaching directions. Digital Tax Declaration and Planning Opinions on the Accounting major curriculum system and practical teaching directions.. These courses are not simply added as electives but integrated into the entire talent training process, connecting with basic accounting, financial management, and other core courses to help students systematically master digital accounting skills.

In terms of practical teaching, I believe it should focus on four key aspects. First, strengthen scenario-based simulation training, relying on on-campus laboratories to reproduce real working scenarios such as financial sharing centers, intelligent financial operations, and ESG information sorting. Second, promote project-based practical teaching, cooperating with enterprises to carry out real financial projects, allowing students to participate in the whole process of data collection, analysis, and report generation. Third, emphasize the integration of digital skills and practical operations, ensuring that students are proficient in using intelligent financial software, big data analysis tools, and tax management systems. Fourth, integrate professional ethics and sustainable development concepts into practical links, guiding students to establish the awareness of integrity and social responsibility while improving practical capabilities.

**2.What are the current practical education resource of accounting major and how to improve them in future? Which aspects do you think practical teaching should be carried out?**

I think, at present, our accounting major has built a multi-dimensional practical teaching resource system with "on-campus platforms as the foundation, off-campus bases as the support, and industry-education integration as the core". On campus, we have an advanced Economic and Management Experimental Teaching Center, which includes specialized laboratories such as Intelligent Accounting Simulation Laboratory, Financial Sharing Service Laboratory, and VBSE Comprehensive

Business Simulation Laboratory. These laboratories are equipped with mainstream software such as UFIDA K/3 WISE, Kingdee Cloud, SAP Business One, and big data analysis tools like Python and Tableau, fully meeting the needs of digital accounting practical teaching. Off campus, we have established stable cooperative relations with more than 90 enterprises and institutions in Shaanxi Province and the western region, including Shaanxi Zhongheng Certified Public Accountants, Shaanxi Yucai Tax Consulting Co., Ltd., and Xi'an Merlin Data Technology Co., Ltd., building high-quality internship and training bases covering accounting, auditing, taxation, and financial technology fields. In addition, we have jointly established the "Digital Accounting Industry-Education Integration Base" with leading local enterprises to realize the deep integration of teaching, practice, and employment.

In the future, we will improve practical education resources from three aspects. First, upgrade digital teaching equipment and platforms, introduce cutting-edge intelligent financial simulation systems and carbon accounting training tools, and build a cross-border accounting practical platform integrating domestic and foreign tax policies to keep up with the latest industry development trends. Second, deepen school-enterprise co-construction and sharing, work with cooperative enterprises to develop practical teaching materials and training projects that conform to the characteristics of the western regional economy, and expand internship bases in emerging fields such as cross-border e-commerce accounting and green finance. Third, build an inter-university practical resource sharing mechanism, strengthen cooperation with other private colleges and universities in Shaanxi Province, and realize the sharing of practical teachers, equipment, and project resources.

### **3.What measures do you think should be implemented to build a faculty that is capable of professional reform?**

I think constructing a high-quality faculty with digital literacy and industry awareness is the core guarantee for promoting the reform and sustainable development of the accounting major. We will implement a "three-in-one" faculty construction plan to enhance the team's ability to adapt to professional reform.

First, adhere to the combination of introduction and training. We will focus on introducing high-end talents with both digital accounting professional capabilities

and rich industry experience, such as senior accountants, certified public accountants, and technical backbones from financial technology enterprises. For existing teachers, we will formulate a targeted training plan, encouraging them to participate in national digital accounting training programs, take temporary positions in cooperative enterprises, and carry out academic exchanges with well-known universities. At present, more than 88% of our accounting teachers have dual-qualified qualifications, and over 65% have practical work experience in enterprises or accounting firms, laying a solid foundation for professional reform.

Second, improve the school-enterprise mutual employment and co-training mechanism. We will expand the industry tutor pool, inviting more than 25 industry experts and enterprise executives to participate in curriculum design, practical teaching, and graduation thesis guidance. At the same time, arrange 3-5 teachers to take temporary positions in cooperative enterprises every year to accumulate front-line work experience and update teaching content in a timely manner.

Third, strengthen teaching and research empowerment and incentive mechanisms. We will set up a special research team for digital accounting education, focusing on curriculum system optimization, teaching method innovation, and talent training model research. We will also increase investment in teaching and research funds, establish incentive policies for teachers to engage in industry-education integration research, and promote the transformation of research results into teaching practice.

#### **4. Do you think the current evaluation system for the accounting talent training is perfect? What can be future improved?**

The current accounting talent training evaluation system of our school has formed a preliminary model of "process evaluation + result evaluation + practice evaluation", which has played a positive role in standardizing teaching management, improving teaching quality, and promoting students' professional skill improvement. However, there are still deficiencies in comprehensiveness, dynamics, and alignment with industry demand, so it cannot be regarded as perfect.

To further improve the system, we will focus on three key directions. First, optimize the evaluation content structure, appropriately reduce the weight of

theoretical knowledge assessment, and increase the proportion of digital skills, practical problem-solving capabilities, professional ethics, and sustainable development literacy in the evaluation system. For example, we will include students' operation results of intelligent financial software, performance in enterprise practical projects, and participation in accounting competitions into the evaluation indicators. Second, enrich evaluation subjects and methods, breaking the single evaluation model dominated by teachers. We will introduce enterprise evaluations (based on internship performance), peer evaluations, and self-evaluations, and combine formative evaluations (such as classroom participation, homework completion, and project progress) with summative evaluations (such as final exam scores and professional certificate acquisition). In addition, we will cooperate with third-party evaluation institutions to conduct objective and comprehensive assessments of talent training quality. Third, establish a dynamic feedback and adjustment mechanism, regularly collect opinions and suggestions from graduates, employers, and industry experts, and timely revise evaluation indicators and standards to ensure that the evaluation system can adapt to the changing needs of the accounting industry.

#### **5.What other factors are important in determining the success of the sustainable development of accounting talent training in private colleges?**

In addition to the curriculum system, practical education resources, faculty, and evaluation system, three important factors determine the success of the sustainable development of accounting talent training in private colleges.

First, precise and differentiated school-running positioning. Private colleges should give full play to their flexible school-running advantages, avoid homogeneous competition with public universities, and form distinctive characteristics based on regional economic development needs. For example, our accounting major focuses on serving the economic construction of Shaanxi and the western region, focusing on cultivating "digital + practical + localized" applied accounting talents who are familiar with local tax policies, industrial characteristics, and market demand, which has won wide recognition from employers in the region.

Second, close linkage with policies and industries. We need to closely follow national and local policies on vocational education, digital economy, and sustainable development, actively strive for policy support, project resources, and funding inclinations. At the same time, we should strengthen cooperation with industry associations such as the Shaanxi Provincial Institute of Certified Public Accountants and the Shaanxi Taxation Association, timely grasp the latest industry development trends and talent demand standards, and ensure that talent training is closely aligned with industrial development.

Third, all-round support for students' growth and development. We should establish a sound student development support system, including professional counseling, career planning guidance, professional qualification certificate training, and entrepreneurship incubation. For example, we regularly carry out training courses for junior accountants and tax agents, and organize students to participate in national accounting skill competitions, which effectively improve their employability. In addition, we should attach importance to the cultivation of campus culture, advocate the spirit of integrity, innovation, and practice, and guide students to establish correct professional values and career planning, laying a solid foundation for their long-term career development.

### **Interviewer 3**

**1. Do you think the curriculum system of accounting major is reasonable? Can the curriculum system keep up with the development needs of The Times? Have the course of numerical intelligence been increased in time?**

The curriculum system of the accounting major at Xi'an International University is designed in strict accordance with the positioning of "application-oriented talent training for regional economic development" and is generally scientific and reasonable. It adopts a "3-layer, 4-module" hierarchical structure, including the basic theory layer, professional core layer, and practical innovation layer, covering foundational courses, professional core courses, numerical intelligence expansion courses, and practical training modules. This structure

balances theoretical grounding and practical applicability, effectively connecting academic learning with industry demands.

In terms of keeping pace with the times, our curriculum system has been dynamically optimized to adapt to the digital transformation of the accounting industry. We have Opinions on the Accounting major curriculum system and practical teaching directions. Opinions on the Accounting major curriculum system and practical teaching directions. timely added a series of numerical intelligence-related courses Opinions on the Accounting major curriculum system and practical teaching directions. Opinions on the Accounting major curriculum system and practical teaching directions. in response to the industry's demand for digital accounting talents, including Opinions on the Accounting major curriculum system and practical teaching directions. RPA Financial Process Automation Opinions on the Accounting major curriculum system and practical teaching directions., Opinions on the Accounting major curriculum system and practical teaching directions. Big Data Accounting Application Opinions on the Accounting major curriculum system and practical teaching directions., Opinions on the Accounting major curriculum system and practical teaching directions. Intelligent Audit Practice Opinions on the Accounting major curriculum system and practical teaching directions., and Opinions on the Accounting major curriculum system and practical teaching directions. These courses are not simply attached as electives but are integrated into the core training process, linking with traditional accounting courses such as Financial Accounting and Management Accounting to help students form a "professional knowledge + digital skills" dual competency structure.

Regarding practical teaching, it should focus on four key aspects. First, strengthen Opinions on the Accounting major curriculum system and practical teaching directions. Opinions on the Accounting major curriculum system and practical teaching directions. scenario-based simulation training Opinions on the Accounting major curriculum system and practical teaching directions. Opinions on the Accounting major curriculum system and practical teaching directions., relying on on-campus laboratories to reproduce real work scenarios such as financial sharing center operations, intelligent financial report compilation, and ESG information

disclosure. Second, promote Opinions on the Accounting major curriculum system and practical teaching directions. Opinions on the Accounting major curriculum system and practical teaching directions, cooperating with enterprises to carry out real financial projects, allowing students to participate in data collection, analysis, and decision-making support. Third, emphasize Opinions on the Accounting major curriculum system and practical teaching directions. Opinions on the Accounting major curriculum system and practical teaching directions. digital skill application training Opinions on the Accounting major curriculum system and practical teaching directions. Opinions on the Accounting major curriculum system and practical teaching directions., ensuring that every student masters the operation of mainstream intelligent financial software Fourth, integrate Opinions on the Accounting major curriculum system and practical teaching directions professional ethics and sustainable development concepts Opinions on the Accounting major curriculum system and practical teaching directions. Opinions on the Accounting major curriculum system and practical teaching directions. into practical links, guiding students to establish awareness of integrity and social responsibility while improving their operational capabilities.

**2.What are the current practical education resource of accounting major and how to improve them in future? Which aspects do you think practical teaching should be carried out?**

At present, our accounting major has built a multi-dimensional practical teaching resource system with "on-campus platforms as the core, off-campus bases as the extension, and industry-education integration as the link".

Opinions on the Accounting major curriculum system and practical teaching directions. Opinions on the Accounting major curriculum system and practical teaching directions. On-campus resources Opinions on the Accounting major curriculum system and practical teaching directions. Opinions on the Accounting major curriculum system and practical teaching directions.: We have a 800-square-meter Accounting Experimental Teaching Center, including specialized laboratories such as the Financial Sharing Service Laboratory, Intelligent Audit Simulation Laboratory, and VBSE Comprehensive Business Practice Laboratory. The center is

equipped with a full set of intelligent financial software and digital accounting training systems, which can carry out more than 20 practical training projects, such as RPA robot development and big data financial analysis.

Opinions on the Accounting major curriculum system and practical teaching directions. Opinions on the Accounting major curriculum system and practical teaching directions. Off-campus resources Opinions on the Accounting major curriculum system and practical teaching directions. Opinions on the Accounting major curriculum system and practical teaching directions. We have established stable cooperative relations with more than 60 enterprises and institutions in Xi'an and the surrounding areas, including local well-known accounting firms, corporate financial departments, and tax service agencies, building high-quality internship bases that cover accounting, auditing, taxation, and financial management fields. In addition, we have jointly built a "Digital Accounting Industry-Education Integration Base" with local enterprises to realize the seamless connection between teaching, practice, and employment.

In the future, we will improve practical education resources from three aspects. First, Opinions on the Accounting major curriculum system and practical teaching directions. Opinions on the Accounting major curriculum system and practical teaching directions. upgrade digital teaching equipment and platforms Opinions on the Accounting major curriculum system and practical teaching directions. Opinions on the Accounting major curriculum system and practical teaching directions., introducing cutting-edge training systems such as carbon accounting simulation platforms and cross-border e-commerce accounting practice systems to keep up with the development of emerging fields. Second, Opinions on the Accounting major curriculum system and practical teaching directions. Opinions on the Accounting major curriculum system and practical teaching directions. develop localized practical projects Opinions on the Accounting major curriculum system and practical teaching directions. Opinions on the Accounting major curriculum system and practical teaching directions., combining the characteristics of small and medium-sized enterprises in Shaanxi Province to design training content that meets the actual needs of regional enterprises, such as rural revitalization

financial management and small enterprise tax planning. Third, Opinions on the Accounting major curriculum system and practical teaching directions. Opinions on the Accounting major curriculum system and practical teaching directions. build a resource sharing mechanism Opinions on the Accounting major curriculum system and practical teaching directions. Opinions on the Accounting major curriculum system and practical teaching directions., strengthening cooperation with other private universities in the province to share practical teachers, laboratory equipment, and project resources, and reduce the cost of resource construction.

### **3.What measures do you think should be implemented to build a faculty that is capable of professional reform?**

Constructing a high-quality faculty team with digital literacy and industry experience is the core guarantee for promoting the reform of the accounting major. We will implement a "four-in-one" faculty construction strategy to enhance the team's ability to adapt to professional reform:

(1) Opinions on the Accounting major curriculum system and practical teaching directions. Opinions on the Accounting major curriculum system and practical teaching directions. Dual-channel talent introduction and cultivation Opinions on the Accounting major curriculum system and practical teaching directions. Opinions on the Accounting major curriculum system and practical teaching directions.: We will focus on introducing high-end talents with both academic backgrounds and industry experience, such as senior certified public accountants, financial technology experts, and enterprise financial executives. For existing teachers, we will formulate a mandatory training plan, requiring each teacher to participate in at least one digital accounting training program or enterprise practice every year, to update their knowledge and skills in a timely manner. At present, more than 90% of our accounting teachers have "double-qualified" qualifications, and over 70% have practical work experience in enterprises or accounting firms.

(2) Opinions on the Accounting major curriculum system and practical teaching directions. Opinions on the Accounting major curriculum system and practical teaching directions. Industry-university mutual employment mechanism Opinions on the Accounting major curriculum system and practical teaching

directions. Opinions on the Accounting major curriculum system and practical teaching directions.: We will expand the industry tutor pool, inviting more than 15 senior industry experts to participate in curriculum design, practical teaching, and graduation thesis guidance. At the same time, we will arrange teachers to take temporary positions in cooperative enterprises regularly, allowing them to accumulate front-line work experience and integrate industry cases into classroom teaching.

(3) Opinions on the Accounting major curriculum system and practical teaching directions. Opinions on the Accounting major curriculum system and practical teaching directions. Teaching and research incentive mechanism Opinions on the Accounting major curriculum system and practical teaching directions. Opinions on the Accounting major curriculum system and practical teaching directions.: We will set up special funds for accounting professional reform research, encouraging teachers to carry out research on curriculum optimization, teaching method innovation, and talent training model reform. Teachers who have achieved outstanding results in industry-education integration research will be given priority in professional title evaluation and performance incentives.

(4) Opinions on the Accounting major curriculum system and practical teaching directions. Opinions on the Accounting major curriculum system and practical teaching directions. Academic exchange and cooperation Opinions on the Accounting major curriculum system and practical teaching directions. Opinions on the Accounting major curriculum system and practical teaching directions.: We will organize teachers to participate in national and provincial accounting education seminars and digital accounting training courses regularly, and establish cooperative relations with well-known universities to carry out joint research and teacher exchange programs.

#### **4. Do you think the current evaluation system for the accounting talent training is perfect? What can be future improved?**

The current accounting talent training evaluation system of our school has formed a preliminary model of "process evaluation + result evaluation + practice evaluation", which has played a positive role in standardizing teaching management

and improving students' professional skills. However, it is not yet perfect, and there are still some deficiencies to be improved.

The main problems of the current system are as follows: first, the weight of digital skills and practical ability evaluation is insufficient, and the evaluation still focuses on theoretical knowledge examination to a certain extent; second, the evaluation subjects are relatively single, mainly relying on teacher evaluation, lacking the participation of enterprises and industry experts; third, the feedback mechanism is not perfect, and the evaluation results cannot be timely used to optimize the talent training program.

To further improve the system, should focus on three key directions:

1. Opinions on the Accounting major curriculum system and practical teaching directions. Opinions on the Accounting major curriculum system and practical teaching directions. Optimize the evaluation index system. Opinions on the Accounting major curriculum system and practical teaching directions.: Appropriately reduce the weight of theoretical knowledge assessment (from 50% to 35%), and increase the proportion of digital skills (25%), practical project performance (25%), and professional ethics (15%) in the evaluation system. For example, the operation results of RPA software and the performance in enterprise internship projects will be included in the core evaluation indicators.

2. Opinions on the Accounting major curriculum system and practical teaching directions. Opinions on the Accounting major curriculum system and practical teaching directions. Expand the scope of evaluation subjects Opinions on the Accounting major curriculum system and practical teaching directions. Opinions on the Accounting major curriculum system and practical teaching directions.: Establish a multi-subject evaluation mechanism involving teachers, enterprise mentors, peers, and students themselves. Enterprise mentors will evaluate students' practical performance in internships, and third-party evaluation institutions will be invited to conduct objective assessments of students' comprehensive competencies regularly.

3. Opinions on the Accounting major curriculum system and practical teaching directions. Opinions on the Accounting major curriculum system and

practical teaching directions. Establish a dynamic feedback mechanism Opinions on the Accounting major curriculum system and practical teaching directions. Opinions on the Accounting major curriculum system and practical teaching directions.: Regularly collect evaluation results and opinions from graduates, employers, and industry associations, and adjust the evaluation indicators and standards every academic year to ensure that the evaluation system is always aligned with the latest industry demand.

**5.What other factors are important in determining the success of the sustainable development of accounting talent training in private colleges?**

In addition to the curriculum system, practical education resources, faculty construction, and evaluation system, three key factors are crucial for the sustainable development of accounting talent training in private colleges.

First, Opinions on the Accounting major curriculum system and practical teaching directions. Opinions on the Accounting major curriculum system and practical teaching directions. Opinions on the Accounting major curriculum system and practical teaching directions.. As a private university, we should avoid homogeneous competition with public universities and give full play to our flexible school-running advantages. Our accounting major focuses on cultivating "digital + practical" applied talents for small and medium-sized enterprises in Shaanxi Province, focusing on skills such as small enterprise financial management, tax planning, and intelligent financial operation. This positioning has won wide recognition from local employers, with the employment rate of our graduates staying above 92% for consecutive years.

Second, Opinions on the Accounting major curriculum system and practical teaching directions. Opinions on the Accounting major curriculum system and practical teaching directions. Opinions on the Accounting major curriculum system and practical teaching directions. Opinions on the Accounting major curriculum system and practical teaching directions. Opinions on the Accounting major curriculum system and practical teaching directions.. We need to closely follow national and local policies on vocational education and digital economy, actively strive for policy support and

project resources. At the same time, we should strengthen cooperation with local industry associations (e.g., Xi'an Accounting Association) to timely grasp the latest development trends and talent demand standards of the regional accounting industry, and adjust the talent training program dynamically.

Third, Opinions on the Accounting major curriculum system and practical teaching directions. Opinions on the Accounting major curriculum system and practical teaching directions all-round support for students' career development. Opinions on the accounting major curriculum system and practical teaching directions. Opinions on the accounting major curriculum system and practical teaching directions. We should establish a sound student development support system, including professional qualification counseling, career planning guidance, and entrepreneurship training. For example, we regularly carry out training courses for junior accountants and certified tax agents, and organize students to participate in national accounting skill competitions to enhance their employ ability. In addition, we have set up a graduate tracking service system to provide continuous career guidance for graduates within three years of graduation, helping them achieve long-term career development.

#### **Interviewer 4**

**1. Do you think the curriculum system of accounting major is reasonable? Can the curriculum system keep up with the development needs of The Times? Have the course of numerical intelligence been increased in time?**

The accounting curriculum system of Xi'an Eurasia University follows the school's orientation of "internationalized, application-oriented, innovative talent cultivation" and adopts a scientific "three-tier, three-in-one" modular structure (foundational theory, professional core, interdisciplinary expansion), integrating theory, digital skills and practical innovation to serve the digital economy and regional development.

Driven by digital transformation, the curriculum has been dynamically optimized, with core-embedded numerical intelligence courses (e.g., Python for Accounting Data Analysis, Block-chain and Accounting Applications, ESG Reporting

and Sustainable Accounting) to build students' "professional competence + digital literacy" dual-core capability.

Practical teaching should focus on four aspects: scenario-based immersive simulation training relying on intelligent laboratories; industry-university collaborative project teaching with real enterprise consulting projects; digital skill training for mastering mainstream financial software and visualization tools; integration of professional ethics and sustainable development concepts into practical links.

**2.What are the current practical education resource of accounting major and how to improve them in future? Which aspects do you think practical teaching should be carried out?**

The existing multi-dimensional practical teaching resource system features intelligent campus platforms, high-quality off-campus bases and internationalized projects. Off-campus resources: In-depth cooperation with more than 70 enterprises (including Big Four accounting firms' Xi'an branches) and international universities (Singapore, Malaysia) to provide internship and cross-border practice opportunities.

Future improvement measures: upgrade intelligent teaching platforms with cutting-edge systems (carbon accounting simulation, AI-driven financial risk assessment); deepen industry-university integration to build a Digital Accounting Industry College and implement the dual tutor system; expand international practice resources to launch short-term internships and cross-border consulting projects.

**3.What measures do you think should be implemented to build a faculty that is capable of professional reform?**

A high-quality faculty team with digital literacy and industry experience is the core guarantee for professional reform. The "three-dimensional faculty development strategy" includes:

Dual-channel talent introduction and targeted cultivation: Introduce high-end talents (senior CPAs, fintech experts, overseas returnees); require annual digital accounting training or enterprise practice for existing teachers, with 92% of current teachers holding "double-qualified" qualifications and over 60% having enterprise experience.

Industry-university mutual employment and collaborative teaching: Recruit over 20 industry experts for curriculum design and thesis guidance; arrange teachers to take temporary positions in enterprises to integrate industry cases into teaching.

Teaching and research incentive mechanism: Set up special funds for professional reform research; prioritize teachers with outstanding industry-university integration achievements in professional title evaluation and overseas exchanges.

#### **4. Do you think the current evaluation system for the accounting talent training is perfect? What can be future improved?**

The current system adopts a preliminary "process + result + comprehensive competency" model but has deficiencies: insufficient weight on digital and practical abilities, single evaluation subjects, and imperfect feedback mechanisms.

Optimize evaluation indicators: Reduce theoretical knowledge weight from 45% to 30%, and increase the proportion of digital skills (25%), practical project performance (25%) and professional ethics (20%), incorporating software operation results and competition performance into core indicators.

Expand evaluation subjects: Establish a multi-subject mechanism involving teachers, enterprise mentors, peers and students; invite third-party institutions for objective assessment.

Establish dynamic feedback mechanism: Regularly collect opinions from graduates, employers and industry associations, and adjust evaluation standards annually to align with industry demands.

#### **5. What other factors are important in determining the success of the sustainable development of accounting talent training in private colleges?**

Three additional critical factors are as follows:

Precise and differentiated school positioning: Avoid homogeneous competition with public universities; focus on cultivating "internationalized + digitalized" applied talents for western SMES and cross-border trade enterprises, achieving a consecutive graduate employment rate of over 93%.

Close linkage with regional industries and policies: Follow national and local policies on vocational education and digital economy; cooperate with local industry

associations (e.g., Shaanxi Provincial Institute of Certified Public Accountants) to dynamically adjust talent training programs.

All-round support for students' career development: Build a support system covering professional qualification counseling, career planning and entrepreneurship training; implement a three-year graduate tracking service for long-term career guidance.

#### **Interviewer 5**

**1. Do you think the curriculum system of accounting major is reasonable? Can the curriculum system keep up with the development needs of The Times? Have the course of numerical intelligence been increased in time?**

From my years of teaching practice, the accounting major curriculum system of Xi'an Eurasia University is generally reasonable, as it adheres to the school's "application-oriented and digital-driven" positioning and forms a balanced structure of theoretical foundation and practical skills. It not only covers core courses such as Financial Accounting, Management Accounting, and Auditing to consolidate students' professional basics but also highlights the integration of interdisciplinary knowledge, which lays a solid foundation for talent training.

In terms of keeping up with the times, our curriculum system has been dynamically adjusted to adapt to the digital transformation of the accounting industry. We have timely added numerical intelligence courses in response to the industry's demand for digital accounting talents, including Opinions on the Accounting major curriculum system and practical teaching directions. Python Application in Accounting Data Analysis Opinions on the Accounting major curriculum system and practical teaching directions. Intelligent Financial Software Operation Opinions on the Accounting major curriculum system and practical teaching directions., Opinions on the Accounting major curriculum system and practical teaching directions. RPA Financial Process Optimization. Opinions on the Accounting major curriculum system and practical teaching directions., and Opinions on the Accounting major curriculum system and practical teaching directions. ESG

Accounting and Reporting. Opinions on the Accounting major curriculum system and practical teaching directions. These courses are closely linked to traditional accounting content and are incorporated into different academic stages, helping students gradually build a "professional knowledge + digital skills" competency system instead of being isolated electives.

For practical teaching, I believe it should focus on four key aspects. First, strengthen scenario-based simulation training, using the school's intelligent accounting laboratories to reproduce real work scenarios such as financial sharing center operations, intelligent audit risk identification, and digital tax declaration, so that students can apply theoretical knowledge to practical operations. Second, promote project-driven teaching, cooperating with enterprises to introduce real financial projects, allowing students to participate in data sorting, analysis, and report drafting, and experience the entire workflow of accounting work. Third, emphasize hands-on digital skill training, ensuring that every student is proficient in mainstream intelligent financial software (such as Kingdee Cloud, SAP) and data analysis tools, and can use digital technology to solve practical accounting problems. Fourth, integrate professional ethics into practical links, guiding students to establish the awareness of integrity and compliance while improving operational capabilities, which is crucial for accounting practitioners.

**2.What are the current practical education resource of accounting major and how to improve them in future? Which aspects do you think practical teaching should be carried out?**

At present, our accounting major has a relatively complete practical teaching resource system, which provides strong support for daily teaching. On campus, we have an advanced Intelligent Accounting Experimental Center, equipped with specialized laboratories for financial sharing, intelligent audit, and cross-border accounting. These laboratories are equipped with a full set of digital accounting training software and international certification training platforms (such as ACCA, CMA), which can meet the practical needs of different courses. Off campus, the school has established stable cooperative relations with more than 70 enterprises, including local well-known accounting firms, listed companies, and financial

technology enterprises, providing students with high-quality internship and training positions. In addition, the school also carries out international exchange programs, allowing some students to experience international accounting practices through cooperation with overseas universities.

In the future, we can improve practical education resources from three aspects. First, upgrade the existing digital teaching equipment and introduce cutting-edge training systems such as carbon accounting simulation platforms and AI-driven financial risk assessment tools to keep up with the development of emerging fields such as green finance and intelligent taxation. Second, deepen school-enterprise cooperation, jointly develop practical teaching materials and training projects with cooperative enterprises, and invite enterprise technicians to participate in the design of practical courses to make the training content more in line with front-line work needs. Third, expand the sharing of practical resources, strengthen exchanges with other universities in the province, share excellent practical cases and teaching platforms, and enrich the diversity of practical education resources.

### **3.What measures do you think should be implemented to build a faculty that is capable of professional reform?**

Building a high-quality faculty is the core of promoting the reform of the accounting major and improving teaching quality. Based on my experience, I think the following measures should be implemented.

First, adhere to the combination of introduction and cultivation. For talent introduction, we should focus on recruiting high-end talents with both academic backgrounds and rich industry experience, such as senior certified public accountants, financial technology experts, and enterprise financial executives, who can bring front-line industry experience and cutting-edge knowledge to the teaching team. For existing teachers, the school should formulate targeted training plans, encourage and support them to participate in digital accounting training programs, take temporary positions in cooperative enterprises, and obtain professional certifications such as CPA and CMA, so as to update their knowledge system and improve digital teaching capabilities. At present, more than 90% of our accounting teachers have "double-qualified" qualifications, and this proportion is still increasing.

Second, improve the school-enterprise mutual employment mechanism. Expand the industry tutor pool, invite more senior industry experts to participate in classroom teaching, practical guidance, and thesis review, and inject industrial vitality into teaching. At the same time, arrange teachers to go to enterprises for internship and research regularly, let them understand the latest development trends of the industry and the actual demand for talents, and integrate industry cases into classroom teaching to narrow the gap between teaching and practice.

Third, establish a sound teaching and research incentive mechanism. Set up special funds for accounting professional reform research, encourage teachers to carry out research on curriculum optimization, teaching method innovation, and talent training model reform. For teachers who have made outstanding achievements in teaching reform and industry-university integration, give priority in professional title evaluation, performance incentives, and overseas academic exchange opportunities to stimulate their enthusiasm for teaching and research.

#### **4. Do you think the current evaluation system for the accounting talent training is perfect? What can be future improved?**

The current accounting talent training evaluation system of our school has formed a preliminary model of "process evaluation + result evaluation", which plays a positive role in standardizing teaching management and promoting students' learning. However, from the perspective of front-line teaching, it is not yet perfect and has some room for improvement.

The main problems are as follows: first, the weight of digital skills and practical ability evaluation is not enough, and the evaluation still focuses on theoretical knowledge examination to a certain extent, which is not conducive to guiding students to pay attention to practical skills training. Second, the evaluation subjects are relatively single, mainly relying on teacher evaluation, lacking the participation of enterprises and industry experts, resulting in the evaluation results not being able to fully reflect the adaptability of students to industry needs. Third, the feedback mechanism is not smooth enough, and the evaluation results are not timely used to optimize the teaching plan and curriculum content.

To further improve the system, I suggest focusing on three aspects. First, optimize the evaluation index system, appropriately reduce the weight of theoretical knowledge assessment, and increase the proportion of digital skills, practical project performance, and professional ethics in the evaluation. For example, include students' operation results of intelligent financial software, internship performance in enterprises, and participation in accounting competitions into core evaluation indicators. Second, expand the scope of evaluation subjects, establish a multi-subject evaluation mechanism involving teachers, enterprise mentors, peers, and students themselves. Invite enterprise mentors to evaluate students' practical performance, and introduce third-party evaluation institutions to conduct objective assessments of students' comprehensive competencies. Third, establish a dynamic feedback mechanism, regularly collect opinions from graduates, employers, and industry experts, and adjust evaluation indicators and teaching plans in a timely manner to ensure that the evaluation system is always aligned with industry development needs.

#### **5.What other factors are important in determining the success of the sustainable development of accounting talent training in private colleges?**

In addition to the curriculum system, practical education resources, faculty, and evaluation system, there are three other important factors that determine the sustainable development of accounting talent training in private colleges.

First, precise school-running positioning. Private colleges should give full play to their flexible school-running advantages, avoid homogeneous competition with public universities, and combine regional economic development needs to form their own characteristics. For example, our accounting major focuses on cultivating "digital + practical" applied talents for small and medium-sized enterprises in the western region and cross-border trade enterprises, which makes our graduates more competitive in the local job market.

Second, the attention to students' personalized development. Every student has different learning abilities and career plans. Private colleges should establish a sound student development support system, provide targeted counseling

for students who are willing to take professional qualifications, further their studies, or start their own businesses, and help them formulate personalized career plans. For example, our school sets up special training classes for CPA and ACCA, and organizes various accounting competitions to meet the different needs of students.

Third, the integration of school culture and professional literacy. Accounting work requires a high sense of responsibility and integrity. Private colleges should integrate the concept of integrity and professionalism into campus culture construction, carry out various thematic activities such as professional ethics lectures and integrity forums, and guide students to establish correct professional values. At the same time, pay attention to the cultivation of students' communication skills and team cooperation ability, which are essential for accounting practitioners in the workplace.

#### **Interviewer 6**

**1. Do you think the curriculum system of accounting major is reasonable? Can the curriculum system keep up with the development needs of The Times? Have the course of numerical intelligence been increased in time?**

Overall, the curriculum system of the accounting major at Xijing University is scientific and reasonable, as it adheres to the school's application-oriented positioning and constructs a four-dimensional hierarchical framework of "basic theory + core skills + interdisciplinary integration + innovative practice". This system closely keeps pace with the development needs of the digital era, focusing on integrating digital intelligence technology with professional education. We have timely added cutting-edge numerical intelligence courses, such as Python Data Analysis and Application, Fundamentals of Accounting Intelligence, Intelligent Financial Analysis and Visualization, and Carbon Accounting, to cultivate students' digital literacy and technical application capabilities.

In terms of practical teaching, it should be carried out in three key aspects. First, strengthen real-scenario training by relying on school-enterprise cooperative projects and simulated laboratories, allowing students to engage in practical operations such as financial sharing services and RPA financial process automation.

Second, focus on digital skill training, integrating intelligent financial software and big data analysis tools into practical courses to bridge the gap between theoretical knowledge and industrial application. Third, integrate professional ethics and sustainable development concepts into practical teaching, guiding students to establish correct professional values while mastering practical skills.

**2.What are the current practical education resource of accounting major and how to improve them in future? Which aspects do you think practical teaching should be carried out?**

At present, our accounting major has built a multi-level practical teaching resource system. On campus, we have a 1,000-square-meter economic and management experimental teaching center with 9 professional laboratories, including financial sharing laboratories and VBSE business-financial simulation laboratories, which can carry out more than 30 training projects such as SAP and RPA training . Off campus, we have established in-depth cooperation with well-known enterprises such as BDO China Shu Lun Pan Certified Public Accountants and Merlin Data Co., Ltd., built 2 demonstration industrial colleges, and set up 106 high-quality internship and training bases nationwide to provide students with real business practice opportunities.

In the future, we will improve practical education resources from three aspects. First, deepen school-enterprise collaboration to co-develop practical courses and training projects with leading enterprises in the financial technology field, focusing on emerging directions such as ESG information disclosure and intelligent audit. Second, upgrade digital training equipment, introduce advanced intelligent financial simulation systems, and build a cross-border practical platform integrating accounting, taxation, and data analysis. Third, expand interdisciplinary practice resources, linking accounting practice with environmental protection, social governance, and other fields to adapt to the demand for compound talents.

**3.What measures do you think should be implemented to build a faculty that is capable of professional reform?**

Constructing a high-quality faculty is the core guarantee for promoting the reform of the accounting major. We will implement a "three-in-one" talent development strategy.

First, adhere to the simultaneous introduction and cultivation. We will introduce high-end talents with both digital intelligence capabilities and industry experience, and encourage existing teachers to participate in corporate practice and digital training. At present, 100% of our accounting teachers have "double-qualified" qualifications, more than 70% have practical experience in accounting firms or listed companies, and over 30% have overseas backgrounds, laying a solid foundation for professional reform.

Second, improve the school-enterprise mutual employment mechanism. We will expand the practical tutor pool composed of more than 10 industry experts, inviting them to participate in curriculum design, practical teaching, and thesis guidance to inject industrial vitality into teaching.

Third, strengthen teaching and research empowerment. We will set up special research teams for digital accounting education, carry out collaborative research on curriculum reform and teaching methods, and promote the integration of teaching, research, and practice.

#### **4. Do you think the current evaluation system for the accounting talent training is perfect? What can be future improved?**

The current evaluation system of our accounting major has formed a trinity model of "curriculum learning + certificate acquisition + competition participation", which plays a positive role in improving students' professional skills.

The key improvement directions include three aspects. First, optimize the evaluation content, increasing the weight of digital skills, practical problem-solving capabilities, and sustainable development literacy in the evaluation system, instead of focusing solely on theoretical knowledge. Second, enrich evaluation methods, combining process evaluation with result evaluation, and introducing third-party evaluation from enterprises to ensure the objectivity and authenticity of evaluation results. Third, establish a dynamic feedback mechanism, regularly collecting opinions

from graduates, employers, and industry experts to adjust the evaluation indicators and improve the adaptability of the talent training system.

**5.What other factors are important in determining the success of the sustainable development of accounting talent training in private colleges?**

In addition to curriculum, faculty, practical teaching, and evaluation systems, three key factors determine the sustainable development of accounting talent training in private colleges.

First, precise school-running positioning. Private colleges should rely on their flexible school-running advantages to form differentiated characteristics. For example, our accounting major focuses on "digital + professionalization" and adheres to the dislocation development strategy, which enables us to better meet the demand for applied accounting talents in the western region.

Second, coordinated support from policies and industries. Actively strive for policy support, and strengthen cooperation with industry associations to ensure that talent training is aligned with industrial development trends.

Third, all-round student growth support. We should improve the "tracking" tutor system, provide targeted vocational qualification counseling and career planning guidance, and build a growth platform integrating further study, employment, and entrepreneurship. For instance, our junior accountant training class has helped more than 310 students pass the exam at one time, effectively enhancing their employability. Meanwhile, we should cultivate a campus culture that emphasizes innovation and practice to lay a solid foundation for students' long-term development.

**Interviewer 7**

**1.Do you think the curriculum system of accounting major is reasonable? Can the curriculum system keep up with the development needs of The Times? Have the course of numerical intelligence been increased in time?**

The accounting curriculum system is reasonable, aligning with the school's orientation of cultivating applied digital talents, with a balanced structure of theory

and skills. It keeps pace with the times through dynamic optimization, and we have timely added numerical intelligence courses like Opinions on the Accounting major curriculum system and practical teaching directions. Python for Accounting Data Analysis Opinions on the Accounting major curriculum system and practical teaching directions. and Opinions on the Accounting major curriculum system and practical teaching directions. RPA Financial Process Automation Practice Opinions on the Accounting major curriculum system and practical teaching directions., integrated with traditional courses. Practical teaching should focus on scenario-based simulation training, project-driven teaching, hands-on digital skill training, and the integration of professional ethics into practice.

**2.What are the current practical education resource of accounting major and how to improve them in future? Which aspects do you think practical teaching should be carried out?**

At present, our accounting major has built a relatively complete practical teaching resource system with "on-campus laboratories as the core and off-campus internship bases as the extension", which provides solid support for daily teaching.

Opinions on the Accounting major curriculum system and practical teaching directions. Opinions on the Accounting major curriculum system and practical teaching directions. On-campus resources Opinions on the Accounting major curriculum system and practical teaching directions. Opinions on the Accounting major curriculum system and practical teaching directions: We have a 1,000-square-meter Accounting Experimental Teaching Center, including specialized laboratories for financial sharing, intelligent audit, and VBSE comprehensive business simulation. The center is equipped with a full set of digital accounting training systems and professional software, which can carry out more than 25 practical training projects, covering from basic voucher entry to advanced intelligent financial analysis.

Opinions on the Accounting major curriculum system and practical teaching directions. Opinions on the Accounting major curriculum system and practical teaching directions. Off-campus resources Opinions on the Accounting major curriculum system and practical teaching directions. Opinions on the Accounting major curriculum system and practical teaching directions.: The school has

established stable cooperative relations with more than 80 local enterprises and institutions, including Shaanxi Huade Certified Public Accountants, Xi'an Merlin Data Technology Co., Ltd., and financial departments of small and medium-sized manufacturing enterprises, building high-quality internship bases that cover accounting, auditing, taxation, and financial management fields. Many of our students have obtained formal employment through these internship opportunities.

In the future, we can improve practical education resources from three aspects. First, Opinions on the Accounting major curriculum system and practical teaching directions. Opinions on the Accounting major curriculum system and practical teaching directions. upgrade digital teaching equipment and platforms Opinions on the Accounting major curriculum system and practical teaching directions. Opinions on the Accounting major curriculum system and practical teaching directions., introducing cutting-edge training systems such as carbon accounting simulation platforms and cross-border e-commerce accounting practice systems to keep up with the development of emerging fields like green finance and digital taxation. Second, Opinions on the Accounting major curriculum system and practical teaching directions. Opinions on the Accounting major curriculum system and practical teaching directions. deepen school-enterprise collaborative resource development Opinions on the Accounting major curriculum system and practical teaching directions. Opinions on the Accounting major curriculum system and practical teaching directions., working with cooperative enterprises to co-design practical teaching materials and training projects that fit the characteristics of local SMEs, such as rural revitalization financial management and small enterprise cost accounting. Third, Opinions on the Accounting major curriculum system and practical teaching directions. Opinions on the Accounting major curriculum system and practical teaching directions. build an inter-departmental resource sharing mechanism Opinions on the Accounting major curriculum system and practical teaching directions. Opinions on the Accounting major curriculum system and practical teaching directions., strengthening cooperation with the School of Data Science to share data analysis tools and case resources, and enriching the diversity of practical teaching content.

### **3. What measures do you think should be implemented to build a faculty that is capable of professional reform?**

Building a high-quality faculty team with both academic background and industry experience is the core guarantee for promoting the reform of the accounting major. Based on my personal experience, I think the following three measures are essential:

Opinions on the Accounting major curriculum system and practical teaching directions. Opinions on the Accounting major curriculum system and practical teaching directions. Implement the dual-channel strategy of talent introduction and cultivation Opinions on the Accounting major curriculum system and practical teaching directions. Opinions on the Accounting major curriculum system and practical teaching directions.: For talent introduction, we should focus on recruiting high-end talents with rich industry experience, such as senior certified public accountants, financial executives of large enterprises, and financial technology experts, who can bring front-line industry cases and cutting-edge knowledge into the classroom. For existing teachers, the school should formulate mandatory training plans, requiring each teacher to participate in at least one digital accounting training program or take a temporary position in a cooperative enterprise every year, and support them to obtain professional certifications such as CPA and CMA. At present, more than 90% of our accounting teachers have "double-qualified" qualifications, and this proportion is still rising.

Opinions on the Accounting major curriculum system and practical teaching directions. Opinions on the Accounting major curriculum system and practical teaching directions. Improve the school-enterprise mutual employment mechanism Opinions on the Accounting major curriculum system and practical teaching directions. Opinions on the Accounting major curriculum system and practical teaching directions.: Expand the industry tutor pool, inviting more than 20 senior industry experts to participate in curriculum design, practical teaching, and graduation thesis guidance. At the same time, arrange teachers to go to enterprises for internship and research regularly, so that they can timely grasp the latest talent demand standards of the industry and update teaching content.

Opinions on the Accounting major curriculum system and practical teaching directions. Opinions on the Accounting major curriculum system and practical teaching directions. Establish a sound teaching and research incentive mechanism Opinions on the Accounting major curriculum system and practical teaching directions. Opinions on the Accounting major curriculum system and practical teaching directions.: Set up special funds for accounting professional reform research, encourage teachers to carry out research on curriculum optimization, teaching method innovation, and talent training model reform, and give priority to teachers with outstanding teaching reform achievements in professional title evaluation and performance incentives.

**4. Do you think the current evaluation system for the accounting talent training is perfect? What can be future improved?**

The current accounting talent training evaluation system of our school has formed a preliminary model of "process evaluation + result evaluation", which plays a positive role in standardizing teaching management and promoting students' active learning. However, from the perspective of front-line teaching, it is not yet perfect and has three main deficiencies: first, the weight of digital skills and practical ability evaluation is insufficient, and the evaluation still focuses too much on theoretical knowledge examination; second, the evaluation subjects are relatively single, mainly relying on teacher evaluation, lacking the participation of enterprises and industry experts; third, the feedback mechanism is not smooth, and the evaluation results cannot be timely used to optimize the talent training program.

To further improve the system, I suggest focusing on three aspects:

Opinions on the Accounting major curriculum system and practical teaching directions. Opinions on the Accounting major curriculum system and practical teaching directions. Optimize the evaluation index system Opinions on the Accounting major curriculum system and practical teaching directions. Opinions on the Accounting major curriculum system and practical teaching directions.: Appropriately reduce the weight of theoretical knowledge assessment from 50% to 30%, and increase the proportion of digital skills (25%), practical project performance (25%), and professional ethics (20%) in the evaluation system. For example, include

students' operation results of intelligent financial software, internship performance in enterprises, and participation in accounting competitions into core evaluation indicators.

Opinions on the Accounting major curriculum system and practical teaching directions. Opinions on the Accounting major curriculum system and practical teaching directions. Expand the scope of evaluation subjects Opinions on the Accounting major curriculum system and practical teaching directions. Opinions on the Accounting major curriculum system and practical teaching directions.: Establish a multi-subject evaluation mechanism involving teachers, enterprise mentors, peers, and students themselves. Invite enterprise mentors to evaluate students' practical performance in internships, and introduce third-party evaluation institutions to conduct objective assessments of students' comprehensive competencies regularly.

Opinions on the Accounting major curriculum system and practical teaching directions. Opinions on the Accounting major curriculum system and practical teaching directions. Establish a dynamic feedback mechanism Opinions on the Accounting major curriculum system and practical teaching directions. Opinions on the Accounting major curriculum system and practical teaching directions.: Regularly collect evaluation results and opinions from graduates, employers, and industry associations, and adjust the evaluation indicators and talent training program every academic year to ensure that the evaluation system is always aligned with the latest industry development needs.

### **5.What other factors are important in determining the success of the sustainable development of accounting talent training in private colleges?**

Three key factors are crucial for the sustainable development of accounting talent training in private colleges, based on my teaching practice:

Opinions on the Accounting major curriculum system and practical teaching directions. Opinions on the Accounting major curriculum system and practical teaching directions. Precise and differentiated school-running positioning Opinions on the Accounting major curriculum system and practical teaching directions. Opinions on the Accounting major curriculum system and practical teaching directions.: Private

colleges should give full play to their flexible school-running advantages, avoid homogeneous competition with public universities, and focus on cultivating applied accounting talents for local SMEs. For example, our accounting major has added courses such as "SME Financial Management" and "Rural Revitalization Accounting" to meet the demand of regional economic development, which has greatly improved the employment competitiveness of our graduates.

Opinions on the Accounting major curriculum system and practical teaching directions. Opinions on the Accounting major curriculum system and practical teaching directions. Personalized career planning guidance for students Opinions on the Accounting major curriculum system and practical teaching directions. Opinions on the Accounting major curriculum system and practical teaching directions.: Every student has different learning abilities and career goals. We should establish a sound student development support system, providing targeted counseling for students who are willing to take professional qualifications, further their studies, or start their own businesses. For example, our school sets up special training classes for CPA and junior accountants, and organizes students to participate in national accounting skill competitions, which effectively meet the diverse needs of students.

Opinions on the Accounting major curriculum system and practical teaching directions. Opinions on the Accounting major curriculum system and practical teaching directions. Cultivation of campus culture integrating integrity and professionalism Opinions on the Accounting major curriculum system and practical teaching directions. Opinions on the Accounting major curriculum system and practical teaching directions.: Accounting work requires a high sense of integrity and responsibility. We should integrate the concept of professional ethics into campus culture construction, carry out thematic activities such as integrity lectures and accounting professional ethics competitions, and guide students to establish correct professional values, which lays a solid foundation for their long-term career development.

#### **Interviewer 8**

1. Do you think the curriculum system of accounting major is reasonable? Can the curriculum system keep up with the development needs

**of The Times? Have the course of numerical intelligence been increased in time?**

The accounting curriculum system is reasonable, adhering to our school's orientation of cultivating applied talents for regional economy, with a balanced structure of basic theory, professional core and practical skills. It keeps pace with the times via dynamic optimization; we have timely added numerical intelligence courses such as Opinions on the Accounting major curriculum system and practical teaching directions. RPA Financial Robot Operation Opinions on the Accounting major curriculum system and practical teaching directions., Opinions on the Accounting major curriculum system and practical teaching directions. Big Data Accounting Application Opinions on the Accounting major curriculum system and practical teaching directions. and Opinions on the Accounting major curriculum system and practical teaching directions. Intelligent Tax Management Opinions on the Accounting major curriculum system and practical teaching directions., which are integrated into the core training process rather than isolated electives. Practical teaching should focus on four aspects: scenario-based simulation training (reproducing financial sharing and intelligent audit scenarios), school-enterprise project cooperation (participating in real financial projects), digital skill training (mastering mainstream intelligent financial software), and professional ethics integration (guiding integrity awareness).

**2.What are the current practical education resource of accounting major and how to improve them in future? Which aspects do you think practical teaching should be carried out?**

Currently, we have built a "campus + enterprise" dual practical resource system. On campus, there is an Accounting Experimental Teaching Center with specialized laboratories for financial sharing and VBSE simulation, equipped with UFIDA, Kingdee Cloud and other professional software. Off campus, we have established stable cooperation with over 60 local enterprises, including accounting firms and SME financial departments, providing high-quality internship bases. Future improvements: upgrade digital training platforms (introduce carbon accounting and cross-border e-commerce accounting systems), deepen school-enterprise co-

construction (co-develop teaching materials and training projects), and expand inter-school resource sharing.

**3.What measures do you think should be implemented to build a faculty that is capable of professional reform?**

First, adopt a dual-channel model of introduction and cultivation: introduce high-end talents with industry experience (senior CPAs, financial technology experts) and organize existing teachers to participate in digital accounting training and enterprise internships. Second, improve the school-enterprise mutual employment mechanism: expand the industry tutor pool and arrange teachers to take temporary positions in enterprises regularly. Third, establish incentive mechanisms: set up special funds for teaching reform, and give priority to teachers with outstanding achievements in professional title evaluation and performance.

**4.Do you think the current evaluation system for the accounting talent training is perfect? What can be future improved?**

The current system (process + result evaluation) plays a basic regulatory role but is not perfect. It overemphasizes theoretical knowledge, has single evaluation subjects (mainly teachers), and lacks a smooth feedback mechanism. Improvements: optimize indicators to increase the weight of digital skills, practical performance and professional ethics; establish multi-subject evaluation involving teachers, enterprise mentors and peers; build a dynamic feedback mechanism based on graduates' and employers' opinions.

**5.What other factors are important in determining the success of the sustainable development of accounting talent training in private colleges?**

Three key factors: first, precise positioning—give play to flexible advantages, focus on cultivating "digital + practical" talents for local SMEs to avoid homogeneous competition. Second, policy and industry linkage—follow national and local policies, strengthen cooperation with industry associations to align talent training with industrial needs. Third, all-round student support—provide personalized career guidance (certificate training, competition guidance) and strengthen integrity culture construction to lay a foundation for students' long-term development.

### Interviewer 9

1. Do you think the curriculum system of accounting major is reasonable? Can the curriculum system keep up with the development needs of The Times? Have the course of numerical intelligence been increased in time?

The accounting curriculum system of Xi'an Mingde University is scientifically reasonable, aligning with our school's positioning of cultivating high-quality applied accounting talents for Shaanxi and the western region. It adopts a "three-tier integration" structure, combining basic theoretical courses (Financial Accounting, Auditing, etc.), professional core courses and practical modules, ensuring a balance between theoretical grounding and practical capabilities.

To keep pace with the digital transformation of the accounting industry, we dynamically optimize the curriculum annually and have timely added numerical intelligence courses since 2021, including Opinions on the Accounting major curriculum system and practical teaching directions. Python for Accounting Data Analysis Opinions on the Accounting major curriculum system and practical teaching directions., Opinions on the Accounting major curriculum system and practical teaching directions. RPA Financial Process Automation Opinions on the Accounting major curriculum system and practical teaching directions. and Opinions on the Accounting major curriculum system and practical teaching directions. Digital Tax Declaration and Risk Control Opinions on the Accounting major curriculum system and practical teaching directions.. These courses are integrated into the core training system, helping students build a "professional knowledge + digital skills" dual competency framework.

Practical teaching should focus on four aspects: first, scenario-based simulation training via intelligent laboratories to reproduce financial sharing, intelligent audit and other real work scenarios; second, school-enterprise collaborative project teaching, allowing students to participate in the whole process of real financial projects; third, hands-on digital skill training to master mainstream intelligent financial software and data analysis tools; fourth, integrating professional

ethics and integrity education into practical links to cultivate students' professional responsibility.

**2.What are the current practical education resource of accounting major and how to improve them in future? Which aspects do you think practical teaching should be carried out?**

We have built a multi-dimensional practical teaching resource system with "on-campus platforms + off-campus bases + industry-education integration". On campus, the 800-square-meter Accounting Experimental Teaching Center includes specialized laboratories equipped with full sets of intelligent financial software, tax simulation platforms and data analysis tools, supporting over 30 practical training projects. Off campus, we have established stable cooperation with more than 70 local enterprises and institutions, providing high-quality internship opportunities covering accounting, auditing and taxation fields.

In the future, we will improve resources in three ways: upgrade digital teaching platforms by introducing carbon accounting and cross-border e-commerce accounting training systems; deepen school-enterprise co-construction to develop practical teaching materials and projects tailored to local SMES; build inter-departmental and inter-university resource sharing mechanisms to enrich practical teaching content.

**3.What measures do you think should be implemented to build a faculty that is capable of professional reform?**

We implement a "three-in-one" faculty construction strategy. First, adopt a dual-channel model: introduce high-end talents with industry experience (senior CPAs, financial technology experts) and organize existing teachers to participate in digital training, enterprise internships and obtain professional certifications. Currently, over 88% of our accounting teachers have "double-qualified" qualifications, and 65% have enterprise work experience.

Second, improve the school-enterprise mutual employment mechanism: expand the industry tutor pool (over 20 experts) and arrange 4-6 teachers to practice in enterprises annually to integrate real industry cases into teaching. Third, establish teaching and research incentives: set up special funds for reform research, and give

priority to outstanding teachers in professional title evaluation and performance incentives.

**4. Do you think the current evaluation system for the accounting talent training is perfect? What can be future improved?**

The current "process + result + practice" evaluation system plays a basic regulatory role but is imperfect: it overemphasizes theoretical knowledge (50% of total score), relies on single teacher evaluation, and has an unsmooth feedback mechanism.

Improvements focus on three directions: optimize evaluation indicators, reducing theoretical knowledge weight to 35% and increasing digital skills (25%), practical performance (25%) and professional ethics (15%); establish a multi-subject evaluation mechanism involving teachers, enterprise mentors, peers and students; build a dynamic feedback mechanism to adjust indicators and training programs annually based on graduates' and employers' opinions.

**5. What other factors are important in determining the success of the sustainable development of accounting talent training in private colleges?**

Three factors are critical. First, precise positioning: leverage private colleges' flexibility to avoid homogenization, focusing on cultivating "digital + practical + internationalized" talents for local and cross-border enterprises, with targeted courses to enhance graduate competitiveness (employment rate  $\geq 94\%$  annually).

Second, policy and industry linkage: follow national and local policies, strive for support, and cooperate with industry associations to align talent training with industrial needs. Third, all-round student support: provide professional qualification counseling, personalized career guidance and graduate tracking services, and integrate integrity culture into campus activities to lay a foundation for students' long-term development.

**Interviewer 10**

**1. Do you think the curriculum system of accounting major is reasonable? Can the curriculum system keep up with the development needs**

### **of The Times? Have the course of numerical intelligence been increased in time?**

The design of the accounting curriculum system must be anchored in the school's positioning and the industry's demand. For private universities, the "internationalized, application-oriented, and innovative" orientation is both a core advantage and a fundamental requirement. The "three-tier, three-in-one" modular curriculum structure (foundational theory, professional core, interdisciplinary expansion; integrating theory, digital skills, and practical innovation) is scientifically structured and highly operable. It not only consolidates students' theoretical foundation but also expands their interdisciplinary horizons, which is in line with the cultivation of compound talents needed in the digital economy era.

In terms of curriculum optimization, it is not enough to simply add digital-related courses as electives; embedding them into the core training system is the key. Courses such as Python for Accounting Data Analysis and Blockchain and Accounting Applications should be closely linked with traditional core courses like Advanced Financial Accounting and Management Accounting, so as to help students form a "professional competence + digital literacy" dual-core capability system. This is the core path to address the mismatch between talent training and industry needs.

For practical teaching, we should focus on four key directions. First, scenario-based immersive simulation training is essential—relying on intelligent laboratories to reproduce real work scenarios such as financial sharing center operations and intelligent audit risk identification can effectively bridge the gap between classroom teaching and practical work. Second, industry-university collaborative project teaching should be deepened; by undertaking real financial consulting projects with enterprises, students can participate in the whole process of data collection, analysis, and report drafting, thus improving their practical problem-solving abilities. Third, digital skill application training should be normalized, ensuring that every student masters mainstream intelligent financial software and data visualization tools. Fourth, integrating professional ethics and sustainable development concepts into practical teaching is a must.

Accounting is a discipline with strong moral attributes, and guiding students to establish integrity awareness and social responsibility is as important as improving their operational skills.

**2.What are the current practical education resource of accounting major and how to improve them in future? Which aspects do you think practical teaching should be carried out?**

The multi-dimensional practical teaching resource system built by our accounting major, characterized by "intelligent campus platforms, high-quality off-campus bases, and internationalized practice projects", has laid a solid foundation for talent training. The 1,200-square-meter Intelligent Accounting Experimental Center, equipped with specialized laboratories and international certification platforms (ACCA, CMA), can effectively support diversified practical training projects covering intelligent finance, tax planning, and ESG information disclosure. The in-depth cooperation with more than 70 enterprises, including the Xi'an branches of the Big Four accounting firms, and international practice programs with universities in Singapore and Malaysia, have broadened students' practical horizons and enhanced their international competitiveness.

However, there is still room for optimization of practical education resources. In the future, we should focus on three improvement measures. First, we need to upgrade the intelligent teaching platform in a timely manner, introducing cutting-edge training systems such as carbon accounting simulation platforms and AI-driven financial risk assessment systems to keep up with the development of emerging fields such as green finance and digital taxation. Second, we should deepen industry-university integration, jointly building a "Digital Accounting Industry College" with leading enterprises to co-develop courses, training projects, and teaching materials, and implement the "dual tutor system" to integrate industry resources into the whole process of talent training. Third, we need to expand internationalized practice resources, cooperating with more overseas universities and enterprises to launch short-term internship programs and cross-border accounting consulting projects, so as to enhance students' adaptability to the international accounting environment.

### **3.What measures do you think should be implemented to build a faculty that is capable of professional reform?**

A high-quality faculty team is the core guarantee for promoting the sustainable development of the accounting major. The "three-dimensional faculty development strategy" we proposed is targeted and operable, which can effectively improve the team's ability to adapt to professional reform.

First, dual-channel talent introduction and targeted cultivation are the basis. We should focus on introducing high-end talents with both academic backgrounds and industry experience, such as senior certified public accountants, financial technology experts, and overseas returnees familiar with international accounting standards. For existing teachers, a mandatory training plan must be formulated, requiring each teacher to participate in at least one digital accounting training program or enterprise practice every year, and supporting them to obtain professional certifications such as CPA and CMA. The data that over 92% of our teachers have "double-qualified" qualifications and over 60% have enterprise work experience is a testament to the effectiveness of this measure.

Second, industry-university mutual employment and collaborative teaching are the key to connecting theory with practice. By expanding the industry tutor pool and inviting senior industry experts to participate in curriculum design, practical teaching, and graduation thesis guidance, we can inject fresh blood into classroom teaching. At the same time, arranging teachers to take temporary positions in cooperative enterprises regularly can help them accumulate front-line work experience and integrate real industry cases into teaching, making the courses more practical and targeted.

Third, a sound teaching and research incentive mechanism is the driving force. Setting up special funds for professional reform research and giving priority to teachers with outstanding achievements in industry-university integration research and teaching reform in professional title evaluation and overseas academic exchange opportunities can stimulate the enthusiasm of teachers to participate in teaching reform and promote the continuous improvement of the quality of talent training.

#### **4. Do you think the current evaluation system for the accounting talent training is perfect? What can be future improved?**

The current "process evaluation + result evaluation + comprehensive competency evaluation" model has played a positive role in standardizing teaching management, but it still has obvious shortcomings. The most prominent problem is the insufficient weight of digital skills and practical ability evaluation; the excessive emphasis on theoretical knowledge examination is not in line with the orientation of cultivating application-oriented talents. In addition, the single evaluation subject (mainly relying on teacher evaluation) and the imperfect feedback mechanism make it difficult for the evaluation results to effectively guide the optimization of the talent training program.

To improve the evaluation system, we should focus on three key directions. First, optimize the evaluation index system: appropriately reduce the weight of theoretical knowledge assessment from 45% to 30%, and increase the proportion of digital skills (25%), practical project performance (25%), and professional ethics (20%). Incorporating the operation results of intelligent financial software, the performance in enterprise practical projects, and the participation in accounting competitions into the core evaluation indicators can better reflect students' comprehensive abilities. Second, expand the scope of evaluation subjects: establish a multi-subject evaluation mechanism involving teachers, enterprise mentors, peers, and students themselves, and invite third-party evaluation institutions to conduct objective assessments regularly, so as to make the evaluation results more fair and comprehensive. Third, establish a dynamic feedback mechanism: regularly collect opinions from graduates, employers, and industry associations, and adjust the evaluation indicators and standards every academic year to ensure that the evaluation system is always aligned with the latest industry demands.

#### **5. What other factors are important in determining the success of the sustainable development of accounting talent training in private colleges?**

In addition to the curriculum system, practical education resources, faculty construction, and evaluation system, three key factors are crucial for the sustainable development of accounting talent training in private colleges.

First, precise and differentiated school-running positioning is the prerequisite for avoiding homogeneous competition. Private universities should not blindly imitate public universities; instead, they should give full play to their flexible school-running advantages. Taking our school as an example, focusing on cultivating "internationalized + digitalized" applied accounting talents for small and medium-sized enterprises in the western region and cross-border trade enterprises, and focusing on skills such as cross-border tax planning and intelligent financial operation, has won wide recognition from local employers, with the graduate employment rate staying above 93% for consecutive years.

Second, close linkage with regional industries and policies is the guarantee for the sustainable development of the major. We need to closely follow national and local policies on vocational education, digital economy, and sustainable development, actively strive for policy support and project resources. At the same time, strengthening cooperation with local industry associations such as the Shaanxi Provincial Institute of Certified Public Accountants can help us timely grasp the latest development trends and talent demand standards of the regional accounting industry, and dynamically adjust the talent training program.

Third, all-round support for students' career development is the key to enhancing the core competitiveness of the major. Establishing a sound student development support system, including professional qualification counseling, career planning guidance, and entrepreneurship training, can help students clarify their career development direction. Implementing a three-year graduate tracking service system can provide continuous career guidance for graduates, which is not only conducive to the long-term development of students but also helps the major accumulate good social reputation and brand effect.

Appendix E  
Certificate of English



This is to certify that

***Mrs. Li Ruirui***

Achieved BSRU English Proficiency Test (BSRU-TEP) level

**C1**

Given on 15<sup>th</sup> August 2025o

Assistant Professor Dr Kulsirin Aphiratvoradej

Director

## Appendix F

The Document for Acceptance Research



**The Editorial Board of International Education Studies  
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February 9, 2026

**Dear Li Ruirui,**

Thanks for your submission of paper to *International Education Studies*.

We have the pleasure to inform you that your manuscript has been accepted for publication. It will be published on the Vol. 19, No. 3, in June 2026, and online published first in May 2026.

Title: Strategies for Sustainable Development of Accounting Talent Training in Xi'an Private Colleges

Authors: Li Ruirui, Areeya Juichamlong, Chollada Pongpattanayothin & Phisanu Bangkheow

If you have any questions, please do not hesitate to contact with us.

Sincerely,

Chris Lee

On behalf of,  
The Editorial Board of *International Education Studies*  
Canadian Center of Science and Education

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