

Original Paper

Research on the Structural Dimensions and Cultivation Mechanism of Green Literacy of Financial and Accounting Talents under the ESG Perspective

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Abstract

The global popularization of the ESG concept and the deepening of the dual-carbon strategy are profoundly reshaping the competence standard and talent demand of the accounting industry. The positioning of accounting talents is transforming from a traditional accounting tool to a strategic engine, and green literacy has become a core competitive factor. Based on the quality iceberg model and SPARK model, this paper systematically constructs a four-dimensional structural framework of green literacy of accounting talents, i.e., green knowledge, green competence, green values and green professional identity, covering both explicit and implicit qualities. On this basis, the cultivation mechanism of green literacy is systematically analyzed from four dimensions, namely, university education, industry-teaching integration, industry enterprises and institutional environment, and the formation mechanism and cultivation path of each dimension are revealed. The study concludes that the cultivation of green literacy is a progressive process of "cognitive construction-capability

generation-value internalization-identity”, which requires the synergistic efforts of multiple subjects and the parallel progress of explicit education and implicit cultivation. This paper provides a systematic analytical framework for the theoretical construction and pedagogical reform of the cultivation of accounting talents in the ESG era.

Keywords

ESG, financial talents, green literacy, structural dimensions, nurturing mechanisms

1. Introduction

With the acceleration of the global climate governance process, the concept of ESG has risen from the discourse of corporate social responsibility to a fundamental institutional arrangement in the capital market. 2024, the Shanghai, Shenzhen and North China stock exchanges issued the “Guidelines on Sustainability Reporting for Listed Companies”, marking the transition from voluntary to mandatory ESG disclosure in China. It is predicted that more than 60 countries will implement mandatory ESG disclosure in the future, covering more than 80% of multinational enterprises. In this context, accounting work is no longer limited to traditional accounting, but also takes on the core responsibilities of ESG data accounting, risk assessment and compliance disclosure. The function of accounting personnel is transforming from an accounting tool to a strategic engine, which will help enterprises realize both compliance and sustainable value creation. Qin Mulan (2026) believes that the new quality of productivity as green productivity, technical and skilled personnel “green content” put forward higher requirements. However, China is currently in a state of strong demand and weak supply of ESG talents, and the shortage of professionals has become a major obstacle restricting the development of enterprise ESG. Hire “ESG talent attractiveness insight report” shows that in recent years, ESG new jobs year-on-year growth of more than 60%, the average annual salary of more than 310,000 yuan. As the core professional support of ESG disclosure and authentication, the structural contradiction of talent supply is particularly prominent. The traditional training system for accounting talents focuses on hard skills such as financial accounting, auditing procedures and tax compliance, while the cultivation of soft skills such as ESG concept cognition, sustainable development values and green data analysis ability is obviously insufficient. This imbalance not only restricts the improvement of ESG disclosure quality, but also limits the professional value of accounting talents in green transformation. Therefore, in-depth investigation of the inner structure and cultivation mechanism of green literacy of accounting talents under the perspective of ESG has both academic value of theoretical construction and practical significance of responding to the real needs. This paper focuses on the two core issues of “what is green literacy” and “how to cultivate green literacy”, constructs a framework of green literacy of accounting talents and systematically analyzes its cultivation mechanism, in order to provide reference for the theoretical research and teaching reform of the cultivation of accounting talents in the ESG era. It also systematically analyzes its cultivation mechanism in order to provide reference for the theoretical research and teaching reform in the ESG

era.

2. Theoretical Foundations and Analytical Frameworks

2.1 The Quality Iceberg Model

The quality iceberg model was proposed by McClelland, a famous American psychologist, which divides human quality into the explicit part above the iceberg and the implicit part below the iceberg. Chen Zhaoxing (2021) pointed out that the hidden qualities below the iceberg play a decisive role in the behavioral performance of individuals, and are the key factor in distinguishing the high performers from the average ones. Studies have applied the quality iceberg model to the field of ESG auditing talent training, and constructed a quality training system for ESG auditing talent that integrates knowledge, expertise, professional competence, social roles, and values. The core revelation of the model is that the green literacy of accounting talents cannot only stay in the superficial cultivation of knowledge and skills, but must go deeper into the deep dimension of value shaping and professional identity construction. While explicit literacy is the question of what can be done, implicit literacy is the question of what is willing to be done and why, and the latter is the key to determine whether green literacy can be truly transformed into professional practice. Li Zhuyue (2024) quality iceberg model is widely used by scholars in the field of education and research, by analyzing the quality attributes of the target population, to point out the direction for talent training.

2.2 The SPARK Model

On the basis of the quality iceberg model, some scholars have proposed the ESG talent competency quality model, i.e., the Starfire model, based on the value of ESG-related content in business sustainability education. Wang Kai and Peng Yihui (2023) explicitly put forward the Starfire model in the ESG field. According to the model, ESG talents need to have five qualities: ESG value concept judgment, ESG market insight, ESG rating analysis and application ability, ESG theory and practice integration and coordination ability, and ESG knowledge and related policy comprehension.

The SPARK model provides more specific references for the competency dimensions of green literacy. Among them, ESG value concept judgment corresponds to the implicit level of values and ethical judgment, ESG rating analysis and application ability and ESG knowledge and related policy comprehension correspond to the explicit level of knowledge and skills, and ESG theory and practice integration and coordination ability embodies the ability to transform from knowledge to action. The contribution of this model is that it reveals the multidimensional and hierarchical nature of green literacy, which is not the superposition of single-dimensional abilities, but the organic unity of value concepts, knowledge reserves, analytical skills and integration ability.

2.3 The Analytical Framework of This Paper

Comprehensive quality iceberg model and the core concept of SPARK model, this paper proposes that the analysis framework of green literacy of accounting talents contains two levels of progressive relationship. First, the explicit and implicit hierarchical relationship. Green literacy includes not only

observable and measurable knowledge and skills, but also deep values, attitudes and professional identity. The former is the hardware of green literacy and the latter is the software of green literacy, which together constitute a complete literacy system and are indispensable. Secondly, the transformation relationship from knowledge to behavior. The formation of green literacy is not a simple accumulation of knowledge, but a progressive process of “cognitive construction - ability generation - value internalization - identity”. Knowledge is the starting point, ability is the intermediary, value is the core, and professional identity is the destination. The four links are interlocked and together constitute the logic of green literacy generation. Based on this framework, the following section will systematically construct the structure system of green literacy of accounting talents from four dimensions: green knowledge, green ability, green values and green professional identity.

3. The Structural Dimensions of Green Literacy of Financial and Accounting Talents

3.1 Green Knowledge Dimension

Green knowledge is the foundation layer of green literacy of accounting talents, which belongs to the above iceberg part of the quality iceberg model and has the characteristics of transferable, measurable and assessable. In the ESG era, the knowledge structure of accounting talents needs to be expanded from traditional financial and auditing knowledge to multidisciplinary green knowledge system.

Accounting talents need to systematically understand the core connotation and key indicators of the three dimensions of environment, society and governance. This includes carbon emission accounting methods, resource consumption measurement, pollution prevention and control assessment in the environmental dimension; employee rights and interests, product responsibility, community relations in the social dimension; and board structure, executive compensation, anti-corruption mechanism in the governance dimension, etc. ESG is not an additional “label”, but an analytical framework that is deeply integrated with corporate value creation. ESG is not an additional “label”, but an analytical framework that is deeply integrated with corporate value creation. The proposal of dual-carbon target, the introduction of ESG disclosure regulatory policies, and the establishment of carbon trading market constitute a set of rapidly evolving institutional environment. Accounting professionals need to familiarize themselves with policy documents such as the “Guidelines on Sustainability Reporting for Listed Companies” and the “Interim Provisions on Accounting for Carbon Emission Trading”, understand the logic and trend of policy evolution, and grasp the changes and boundaries of compliance requirements. Carbon accounting, carbon auditing, ESG forensics and environmental performance evaluation constitute the professional core of green accounting. Carbon accounting involves the recognition, measurement and disclosure of carbon emission rights, carbon auditing focuses on the authenticity and reliability of carbon emission data, and ESG certification is the systematic verification of corporate sustainability reports. These professional knowledge is not a simple extension of traditional accounting knowledge, but a cross knowledge system that integrates environmental science, energy management, public policy and other disciplines. The rapid development of green financial

products such as green bonds, carbon trading and ESG investment requires accounting professionals to understand the operation logic and risk characteristics of green financial instruments. Accountants need to have the ability to assess the financial feasibility of green investment projects and analyze the impact of ESG factors on investment returns.

3.2 Green Capacity Dimension

Green competencies are the externalization and application of green knowledge, which also belongs to the explicit qualities above the iceberg. If green knowledge answers “what to know”, green competence answers “what to do”. In ESG practice, accounting talents need to transform green knowledge into operable professional capabilities.

The core of ESG information disclosure is data. Accountants need to have the ability to collect, account for, verify and analyze ESG data, and be able to transform dispersed ESG raw data into comparable, verifiable and traceable information. This requires accounting personnel to be proficient in carbon emission accounting methodology, water consumption measurement standards, waste classification and statistical norms and other professional skills. More importantly, the analysis of ESG data should not be limited to descriptive statistics, but should be correlated with financial data to reveal the intrinsic connection between ESG performance and corporate financial performance. As ESG disclosure moves from voluntary to mandatory, accounting professionals need to master the preparation norms and standards of ESG reports and sustainability reports. This includes understanding the requirements of mainstream disclosure frameworks such as GRI, SASB, TCFD, etc.; mastering the structural design and content organization of ESG reports; and having the ability to effectively integrate ESG information with financial information. Accountants master the measurement tools, auditing methods and other professional skills, which are the core support for the standardization of ESG disclosure. ESG risk has become a new type of significant risk faced by enterprises. Accountants need to have the ability to identify, assess and respond to ESG-related risks. This includes identifying the climate risk, environmental compliance risk and supply chain social responsibility risk associated with business operations; assessing the potential impact of ESG risks on the financial position and operating results of the enterprise; and designing and implementing an ESG internal control mechanism linked to the financial internal control system. Some studies point out that enterprises should set up a team of talents with professional backgrounds in environmental, social and governance fields, extend the management tentacles to the end of the supply chain, and ensure that the data are true, accurate, complete and comparable. ESG is not an isolated field of specialization, but needs to be integrated into the whole process of enterprise strategic decision-making and daily operation. Accounting talents need to have the ability to integrate and coordinate ESG concepts with corporate management practices, incorporate ESG considerations into investment decisions, budgeting, performance evaluation and other financial management activities, and promote ESG from compliance costs to value creation. This integration and coordination ability requires financial accountants to go beyond the role of technical experts, and have the ability of systematic thinking and cross-border collaboration.

3.3 Green Values Dimension

Green values are the deep core of the green literacy of accounting talents, which belongs to the below-iceberg part of the quality iceberg model. Unlike knowledge and skills, values are difficult to be taught directly through classroom lectures, but are gradually formed through long-term education, cultural immersion and practical experience. However, it is these “invisible” values that fundamentally determine the “willingness to do” and “to what extent” of accounting talents in green practice.

Accounting talents need to go beyond the traditional financial logic of short-term profit maximization, and identify with and practice the sustainable value concept of coordinated development of economy, society and environment. This means that in financial decision-making, they should not only pay attention to the interests of shareholders, but also to the rights and interests of stakeholders; they should not only measure the financial returns, but also measure the environmental and social impacts. The establishment of sustainable development value is the sign of green literacy from instrumental rationality to value rationality. Accounting talents need to have a sense of social responsibility for ecological environment protection and carbon emission reduction. This sense of responsibility is not only reflected in the compliance with laws and regulations, but also in the internal recognition of the mission of sustainable development. Some studies have pointed out that accounting majors in colleges and universities should deeply integrate ecological civilization education into the curriculum and establish a content system of green production and lifestyle in order to cultivate complex accounting talents with ecological civilization literacy. The cultivation of green responsibility awareness needs to be guided by the values of ecological ethics and environmental justice embedded in professional education, ESG itself contains profound ethical connotations, the environmental dimension involves intergenerational equity and ecological justice, the social dimension involves labor rights and community well-being, and the governance dimension involves honest management and anti-corruption. When engaging in professional activities such as ESG information disclosure, ESG forensics and green auditing, accounting talents need to adhere to the professional ethics of honesty, objectivity and fairness, and not to be tempted by short-term interests or pressurized by the performance pressure. ESG business ethics is an extension and deepening of the professional ethics of accounting in the green era. ESG is not an addition to the traditional accounting work but a reconstruction of it. Accounting talents need to have the innovative consciousness of actively exploring new fields and methods of green accounting and green auditing. This sense of innovation is reflected in the initiative to learn the cutting-edge knowledge and tools in the field of ESG, actively explore the innovative path of integrating ESG concepts into financial management, and be brave enough to open up career space in emerging fields such as green finance, carbon accounting, and ESG forensics.

3.4 Green Professional Identity Dimension

If green values answer the question of “what value to identify with”, green professional identity answers the question of “what kind of person to become”. Green professional identity is the process of internalizing green values into professional identity of accounting talents, and it is the sign of

transforming green literacy from external requirements to internal self-awareness.

First, the restructuring of the professional positioning of green accounting. Traditionally, accounting professionals are positioned as accountants, recording economic operations, preparing financial statements and ensuring compliance. In the ESG era, accounting professionals need to reposition their roles, not only as recorders and reporters of financial information, but also as creators and guardians of sustainable value. Accounting is no longer just about accounting, but also about realizing the unity of economic value and social value through ESG data accounting, risk assessment and strategy support. This reconstruction of professional positioning requires accounting talents to establish the professional identity of “green value creator”.

Secondly, the recognition and ability of cross-disciplinary collaboration: the complexity of ESG determines that the knowledge of a single discipline cannot cope with its challenges. Carbon accounting in the environmental dimension needs the support of environmental science, labor rights assessment in the social dimension needs the perspective of sociology, and internal control design in the governance dimension needs the knowledge of management science. Accounting talents need to recognize the necessity of cross-field collaboration, and have the ability and willingness to work with professionals in environmental, social and governance fields. This requires accounting professionals to step out of the comfort zone of “professional barriers” and embrace the career ecology of cross-border integration.

Third, the consciousness of sustainable development leadership. As the ESG concept rises from a marginal issue to a core strategy, accounting talents, especially senior accounting talents, need to play a leading role in the green transformation of enterprises. This not only requires accounting talents to have professional ability, but also requires them to have strategic vision and the courage to change, to be able to see the far-reaching impact of ESG trend on enterprise development, to promote the establishment of a financial management system that matches the sustainable development goals of the enterprise, and to make the correct professional judgment and value choices at the critical moment of green transformation.

To summarize, the four dimensions of green literacy of accounting talents constitute a hierarchical structure from the surface to the inside and from the outside to the inside. Green knowledge is the foundation, green ability is the intermediary, green value is the core, and green professional identity is the destination. The four dimensions are mutually supportive and progressive, together constituting a complete green literacy system.

4. Cultivation Mechanism of Green Literacy of Financial and Accounting Talents

The cultivation of green literacy is a systematic project, involving the concerted efforts of university education, industry-education integration, industry enterprises and institutional environment. Based on the logic of “cognitive construction - ability generation - value internalization - identity” of green literacy, this paper systematically analyzes its cultivation mechanism from four levels.

4.1 At the Level of Higher Education

Colleges and universities are the main ground for training accounting talents and the starting point for cultivating green literacy. Curriculum system and teaching reform is the basic project of green literacy cultivation.

In terms of curriculum, colleges and universities need to build a dual-track curriculum system of independent courses and cross-curricular integration. De Lange believes that in order to avoid future financial crises, it is crucial for business education to incorporate the concept of sustainability into accounting and finance courses. On the one hand, ESG report analysis, corporate social responsibility, carbon accounting and other independent courses to provide students with systematic ESG knowledge; on the other hand, ESG concepts into the principles of accounting, management accounting, auditing, financial statement analysis and other traditional courses, so that students in the study of professional core knowledge at the same time to establish ESG thinking.

In terms of teaching objectives, the course objectives should cover three dimensions: knowledge mastery, skill enhancement and literacy building. At the knowledge level, students are required to understand the basic concepts, theoretical framework and policy system of ESG; at the skill level, students are required to master the methodology and tools of ESG data analysis, report compilation and risk assessment; and at the literacy level, students are required to form the values of sustainable development and awareness of green responsibility. The objectives of the three dimensions are mutually supportive and serve the comprehensive cultivation of green literacy.

In terms of teaching methods, case study, project-based learning and blended teaching are effective methods worth promoting, as ESG field has a distinctive practical orientation, and it is difficult to transform knowledge transfer into practical ability without real scenarios. Through the development of ESG-related teaching cases, students can understand the theoretical logic and practical dilemmas of ESG in case analysis; through project-based learning, students can complete practical tasks such as the preparation of ESG reports and carbon footprint accounting as a team, and realize the transformation of knowledge into ability in “learning by doing”.

In terms of faculty building, the cultivation of green literacy has put forward higher requirements for teachers. Teachers not only need to have solid professional knowledge of accounting, but also need to understand the cutting-edge dynamics of ESG, policy direction and industry practice. Colleges and universities should enhance teachers’ ESG professionalism and teaching ability through thematic training, industry training and school-enterprise exchanges.

4.2 The Level of Integration between Industry and Education

The core of green literacy is application, and the cultivation of application ability cannot be separated from real practice scenarios. Industry-teaching integration is the bridge connecting school education and industry practice, and is the key link for green literacy to move from paper to real-world practice.

First, joint training and curriculum construction between universities and enterprises. Colleges and universities should link up with professional organizations to carry out special training on carbon

emission management and ESG forensic practice. Enterprises can introduce real ESG business scenarios into teaching and participate in curriculum design, case development and teaching implementation; universities can invite industry experts into the classroom to share cutting-edge experience and real challenges of ESG practice. Through the co-construction of the curriculum, the effective connection between school education and industry demand can be realized, so that students can be exposed to the real problems and the latest tools in the field of ESG while they are still in school.

Second, the construction of practical platforms and training bases. The construction of ESG audit and assurance training base, carbon accounting training center and other practice platforms provide students with practice opportunities to simulate real business scenarios. Through ESG report preparation simulation, carbon emission verification training, ESG forensic workshops and other forms, students can practice their professional skills in a simulated business environment. Some universities have embedded real business scenarios in their teaching through ESG report and auditing practice workshops. The practice platform not only provides the opportunity to practice, but also allows students to experience the role and value orientation of the green profession in the simulation practice.

Thirdly, dual tutoring system and project-based learning. On-campus tutors and industry tutors instruct students together, realizing the organic combination of theoretical guidance and practical guidance. The industry mentor can bring the latest industry trends, technical tools and professional norms into the teaching, while the school mentor can ensure the academic standardization and theoretical systematicity of the teaching. On this basis, through project-based learning, students can deeply participate in real ESG-related projects of enterprises, and complete the complete transformation from knowledge to ability and from ability to value in real projects.

Fourth, practical training and vocational experience. Systematic internship training is an indispensable part of green literacy cultivation. Through internships in ESG departments of enterprises, ESG assurance teams of accounting firms, third-party ESG rating agencies and other organizations, students can experience in-depth the work content, professional norms and values of green careers. Internship is not only a practice field for skills, but also an incubator for professional identity, in which students can visualize the social value and personal significance of green careers in real career scenarios.

4.3 Industry and Enterprise Level

The cultivation of green literacy is not only for school students, but also for in-service accountants who have already entered the workplace. With the rapid escalation of ESG regulatory requirements, a large number of in-service accounting professionals are facing the challenge of competency deficit - traditional accounting knowledge is no longer sufficient to cope with the emerging business needs such as ESG disclosure and ESG assurance.

Industry organizations, professional institutions and universities should carry out ESG-related training and continuing education for in-service accounting personnel. The training content should cover ESG basics, ESG report preparation standards, ESG forensic practices, carbon accounting methods and other

core modules. For example, IMA has launched a certificate program on sustainable business practices, which covers core modules such as ESG disclosure framework, sustainable development strategy, climate risk management, etc., and helps finance personnel to quickly build an ESG knowledge system. This kind of training has an immediate effect on bridging the “competency gap” of the incumbents. Incorporating ESG competencies into the competency requirements for professional qualifications such as certified public accountants and management accountants is a key initiative to promote the cultivation of green literacy at the institutional level. When ESG competence becomes a mandatory option rather than a plus point in professional qualifications, in-service accountants will have the intrinsic motivation to continue learning and improving. The updating of professional qualification standards not only guides the learning direction of in-service personnel, but also provides a clear exit standard for the cultivation of talents in colleges and universities.

4.4 Institutional and Environmental Dimensions

The cultivation of green literacy cannot rely solely on efforts within the education system, but also requires the support of macro policies and the institutional environment. The system is the invisible curriculum, and policy is the best textbook.

The policy orientation of ESG disclosure from voluntary to mandatory has formed a strong forcing effect on accounting talents. When ESG information disclosure becomes the legal obligation of listed companies, and when ESG assurance becomes the legal business of CPAs, the green quality of accounting talents will be changed from icing on the cake to delivering charcoal in snow. The coercive force of the policy not only creates market demand, but also changes the standard of talent evaluation, accounting talents without green literacy will face the ceiling of career development. This kind of forcing effect is the most powerful external driving force for the cultivation of green literacy. The establishment of green literacy evaluation standards and incentive mechanism is the key to promote the cultivation of green literacy from soft requirements to hard constraints. At the university level, green literacy should be incorporated into the talent training quality evaluation system and establish operational assessment indicators; at the industry level, green literacy should be incorporated into the evaluation of vocational ability and title assessment system; at the enterprise level, green literacy should be incorporated into the talent selection, performance evaluation and promotion standards. Evaluation is the baton, what kind of evaluation standard, there will be what kind of talent training orientation. The formulation and promotion of industry standards provide a clear reference system for the cultivation of green literacy. For example, Nanjing Audit University hosted the international standardization work of ISO TC295 “ESG Audit Data Collection”, which provides an international standard reference for the cultivation of ESG audit talents. Industry organizations should actively summarize and promote the best practices of green accounting talent cultivation, and create an industry atmosphere that values green literacy cultivation through case sharing, experience exchange, and merit recognition.

5. Conclusion

ESG is reshaping the professional boundaries and competency standards of the accounting industry. Based on the quality iceberg model and SPARK model, this paper constructs a four-dimensional structural framework of green literacy of accounting talents - green knowledge, green competence, green values, green professional identity, and analyzes the cultivation mechanism of green literacy from four levels: university education, integration of industry and education, industry enterprises, and institutional environment. The study shows that the cultivation of green literacy is a progressive process of “cognitive construction-competence generation-value internalization-identity”, which requires the synergy of explicit education and implicit inculcation, as well as the interface between school education and industrial practice, It requires the synergy of explicit education and implicit inculcation, the interface between school education and industrial practice, and the synergy between policy guidance and cultural immersion.

Looking ahead, with the continuous improvement of ESG disclosure system, the expansion of carbon trading market, and the increasing abundance of green financial products, the green literacy of accounting talents will move from professional characteristics to industry standard. Universities should take the initiative to respond to this trend and incorporate green literacy into the core objective of talent cultivation; industry organizations should actively promote the updating of competency standards and the articulation of professional qualifications; and enterprises should take green literacy as an important dimension of talent selection and cultivation. Only through the synergistic efforts of multiple subjects and the parallel promotion of multi-track paths can we cultivate a new type of accounting talents with both professional ability and green literacy for the ESG era.

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