

Original Paper

Research and Practice of Financial Accounting Golden Course Construction in Vocational Undergraduate Education under the Background of Industry-Education Integration

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Abstract

This paper explores the significance, challenges, and practical strategies for developing high-quality finance and accounting courses in vocational undergraduate education under the industry-education integration framework. First, it highlights the necessity of such course development from the perspectives of vocational education advancement and financial accounting talent cultivation. Second, the study analyzes current challenges including curriculum-industry misalignment and insufficient industry-education integration capabilities among faculty. Practical solutions are proposed to address these issues, such as restructuring curricula based on industry demands and enhancing teachers' industry-education integration skills. Finally, the paper emphasizes the importance of industry-education integration in vocational accounting education and outlines future research directions. The findings provide valuable theoretical and practical insights for advancing high-quality finance and accounting course development and improving talent cultivation quality in vocational undergraduate education.

Keywords

Industry-Education Integration, Vocational Undergraduate Education, Financial Accounting, Golden Course Development, Curriculum System, Faculty Competency

1. Introduction

As the core direction of vocational education reform in the new era, industry-education integration fundamentally aims to break down barriers between education and industry, achieving precise alignment between talent cultivation and industrial demands. Currently, China's economy has transitioned from rapid growth to high-quality development. The deep restructuring of industrial structures and digital transformation have created a demand for technical and skilled professionals with "multidisciplinary expertise," "innovative capabilities," and "practical skills." In this context, vocational undergraduate education serves as a crucial bridge between higher education and vocational training, with its talent cultivation quality directly impacting industrial upgrading. Financial accounting, as a core course in vocational undergraduate programs, faces challenges such as theoretical-practical disconnection, outdated content, and teaching models struggling to adapt to digital transformation needs. The "Golden Course" initiative, a key component of the Ministry of Education's "Two Qualities and One Degree" (advanced, innovative, challenging) curriculum reform, reflects the national commitment to enhancing vocational undergraduate course quality. This initiative also serves as a focal point for talent development.

In recent years, China has introduced key policy documents including the National Vocational Education Reform Implementation Plan and the Vocational Education Quality Improvement Action Plan (2020-2023), explicitly calling for "deepening industry-education integration and school-enterprise collaboration" and "developing a series of national-level golden courses" in vocational education. These initiatives have elevated the construction of industry-education integrated golden courses to a strategic priority for high-quality vocational education development. However, existing research predominantly focuses on theoretical frameworks for general undergraduate golden courses or single-course reforms, with limited attention to vocational undergraduate finance and accounting programs. Particularly, there remains a lack of in-depth exploration into critical issues such as "how industry-education integration can be embedded throughout the entire golden course development process" and "the core characteristics and evaluation criteria of vocational undergraduate finance and accounting golden courses."

This study adopts industry-education integration as its logical foundation, focusing on the development of premium finance and accounting courses in vocational undergraduate programs. Through theoretical analysis and practical exploration, it aims to establish a curriculum system that aligns with industry demands while highlighting the distinctive features of vocational education. The core value of this research lies in two aspects: First, it enriches the theoretical dimensions of premium course development in vocational education by clarifying the intrinsic coupling mechanism between industry-education integration and course enhancement. Second, it provides replicable and scalable operational pathways for curriculum reform in finance and accounting programs at vocational institutions, fostering technical professionals who master solid financial accounting theories while possessing practical industry skills and digital literacy.

This study employs literature review to synthesize theoretical frameworks on industry-education integration and premium course development. Through questionnaire surveys and in-depth interviews, it examines practical challenges in constructing premium financial accounting courses for vocational undergraduate programs. Case studies from leading Chinese institutions are analyzed to establish a research framework of "problem diagnosis → strategy formulation → implementation pathway". The five-part structure includes: an introduction outlining research context and significance; Chapter 2 analyzing the importance of premium course development from dual perspectives of educational advancement and talent cultivation; Chapter 3 identifying core issues in current curriculum design; Chapter 4 proposing targeted implementation strategies; and a conclusion summarizing research findings and future directions.

1. The Significance of Financial Accounting Golden Course Construction in Vocational Undergraduate Education under the Background of Industry-Education Integration

1.1 Significance to the Development of Vocational Undergraduate Education

The development of high-quality finance and accounting courses in vocational undergraduate education under the industry-education integration framework carries profound implications for the advancement of vocational undergraduate education. Firstly, it serves as a pivotal measure to solidify the positioning of vocational undergraduate education. As a vital component of higher education, vocational undergraduate education is characterized by the organic integration of "vocational orientation" and "higher education standards." By incorporating real-world industry demands into curriculum design, these courses break down the barriers between traditional academic disciplines and professional practice. The content not only covers the core theoretical framework of finance and accounting but also closely aligns with the competency requirements of industry positions. This approach establishes a curriculum paradigm for vocational undergraduate education that emphasizes "adequate theoretical knowledge, practice-oriented focus, and competency-based learning," thereby reinforcing its distinct positioning compared to conventional undergraduate education.

Secondly, this initiative enhances the social recognition and appeal of vocational undergraduate education. For years, some vocational programs have exhibited a "skills-over-theory" or "disconnected theory-practice" approach, creating a disconnect between talent development and industry demands while raising public awareness of vocational education. The Financial Accounting Golden Course addresses this by integrating real corporate projects, industry-standard cases, and dual-qualified faculty collaboration. This enables students to directly engage with cutting-edge industry trends and master core competencies required for their roles. Graduates thus better adapt to corporate needs, boosting their employability and job fit. This "smooth exit" effect, in turn, stimulates "strong enrollment" in vocational undergraduate programs, attracting more high-quality applicants and creating a virtuous cycle of educational quality and social reputation.

Furthermore, it provides crucial support for the connotative development of vocational undergraduate education. The essence of connotative development lies in enhancing educational quality and institutional efficiency, with curriculum quality serving as the core vehicle for educational excellence. Through optimizing course objectives, updating content, innovating teaching methods, and refining evaluation systems, the Financial Accounting Golden Course initiative transforms courses from "knowledge transmission" to "competency cultivation" and "value shaping," achieving comprehensive quality improvement. This point-to-surface reform model offers replicable and scalable experiences for Golden Course development across other disciplines, thereby driving the optimization and upgrading of vocational undergraduate education's curriculum system as a whole, and fostering the formation of distinctive institutional characteristics and the elevation of educational standards.

Ultimately, this initiative fosters deeper synergy between vocational undergraduate education and industrial development. Industry-education integration transcends the one-way "school adapting to industry" model, establishing a two-way "industry-education symbiosis." Through joint curriculum standard development, co-established training bases, and collaborative teaching practices during the Financial Accounting Golden Course initiative, schools and enterprises build enduring partnerships. This collaboration enables institutions to promptly address industry demands and refine talent development strategies, while providing enterprises with channels to participate in talent cultivation, allowing them to engage early in the process to develop customized professionals. Furthermore, the educational outcomes and technological innovations generated through this partnership provide intellectual support for industrial advancement, achieving synchronized growth between vocational education and industrial development, thereby driving high-quality regional economic and social progress.

1.2 Significance of Financial Accounting Talent Training

The significance of developing high-quality financial accounting courses in the context of industry-education integration lies in bridging the gap between traditional accounting education and real-world practice through deep collaboration between academia and industry. This approach fosters a talent development ecosystem that aligns competencies with industry needs, prioritizes practical demands, and cultivates interdisciplinary skills. As a vocational undergraduate program, its mission is to cultivate skilled professionals who can drive regional economic growth. Given that financial accounting is one of the most industry-coupled disciplines, the practical value of these courses must be evaluated through the lens of talent supply-demand matching.

First, the development of Golden Courses drives the transformation of talent cultivation goals from "knowledge transmission" to "competency shaping". Traditional financial accounting courses often focus on theoretical knowledge such as accounting standards and accounting practices, resulting in disconnection from real-world business scenarios. For instance, discussions on "business-finance integration" in courses remain at conceptual levels, while practical skills like ERP system operations, cost control, and business process management require students to relearn after entering the workforce.

Under the industry-education integration framework, Golden Courses in financial accounting incorporate real corporate cases and co-develop practical teaching modules (such as simulated training in corporate financial shared services and practical tax planning projects). By embedding theoretical knowledge into specific business processes, students gradually develop advanced capabilities including financial data analysis, risk early warning, and strategic decision support while mastering accounting skills. This competency cultivation model directly addresses the industry's new demand for accounting professionals: With accelerated digital transformation, enterprises increasingly require versatile accounting talents who understand financial rules, can utilize big data tools, and comprehend business logic. Through practical restructuring of course content, Golden Courses build a bridge for students to evolve from "accounting bookkeepers" to "value creators".

Secondly, the development of Golden Courses enhances the "industry adaptability" of talent cultivation, addressing regional industrial talent shortages. Vocational undergraduate institutions typically serve regional economies, requiring their financial accounting programs to closely align with local industrial characteristics. For example, institutions serving manufacturing clusters should train accountants proficient in manufacturing cost accounting and supply chain finance, while those in service-oriented regions should emphasize financial management and tax planning skills for modern service industries. Under the industry-education integration framework, Golden Courses transform regional industrial needs into curriculum standards through school-enterprise collaboration. Enterprises participate in setting course objectives by specifying core competency requirements (e.g., integrated fiscal and tax capabilities for SMEs, R&D expense aggregation for high-tech firms). Meanwhile, through "order-based classes" and "modern apprenticeship" models, real-world job tasks are converted into practical training projects, allowing students to engage with frontline industry scenarios during their studies. This adaptive training not only boosts employment rates but also provides targeted talent support for regional development. For instance, a vocational college partnered with a local equipment manufacturer to co-develop a financial accounting Golden Course, integrating corporate cost accounting processes and supply chain financial management practices. Graduates can quickly adapt to cost management roles, effectively alleviating companies' struggle to recruit competent accounting professionals.

Finally, the development of premium courses has fostered a synergistic enhancement of students "professional competence" and "industry awareness". Financial accounting work involves core corporate data, where professional competencies (such as integrity, confidentiality, and compliance awareness) directly impact operational safety. Meanwhile, industry awareness (including understanding of industrial policies, market environments, and business models) determines whether accounting professionals can create strategic value for enterprises. Under the industry-education integration framework, premium courses facilitate two-way interactions through corporate mentors entering campuses and students interning in enterprises. This allows students to experience the responsibilities and value of accounting careers in real-world environments. Corporate mentors share "financial risk

cases" (e.g., tax risks caused by accounting oversights, decision-making errors due to inadequate data analysis) during teaching, deepening students' understanding of professional competence. Participation in actual corporate projects helps students build industry ecosystem awareness—for instance, when engaging in financial projects for e-commerce companies, students not only master accounting characteristics but also comprehend how emerging business models like live-streaming sales and cross-border e-commerce influence financial processes. This integrated cultivation of competencies and awareness ensures graduates not only possess job-required skills but also rapidly adapt to corporate teams and industry trends, truly becoming "professionals" rather than "graduates" that meet industrial demands.

In conclusion, the significance of developing high-quality financial accounting courses under the industry-education integration framework lies in achieving "synchronized resonance" between talent cultivation and industrial demands through collaborative innovation between academia and industry. This approach not only addresses the theoretical-practical disconnect in traditional accounting education but also provides a new pathway for cultivating financial accounting professionals from three dimensions: competency structure, industry adaptability, and professional ethics. Ultimately, it empowers vocational undergraduate institutions to nurture accounting talents who meet current corporate needs while adapting to future industry trends, thereby providing a solid talent foundation for regional economic transformation and upgrading.

2. Challenges in the Development of Financial Accounting Core Courses for Vocational Undergraduate Programs

2.1 The Disconnection between Curriculum System and Industrial Demand

A key challenge in developing high-quality finance and accounting courses for vocational undergraduate education lies in the structural mismatch between academic curricula and industry demands, which directly undermines the precision and effectiveness of talent cultivation. The current curriculum framework for vocational finance and accounting still adheres to traditional disciplinary logic, with content updates lagging behind evolving industry practices. This creates a "competency gap" between talent supply and market needs. Specifically, this disconnect manifests in three dimensions: excessive theoretical focus in course content, superficial implementation of practical teaching components, and misalignment between course objectives and job-specific competencies.

The theoretical bias in current financial accounting curricula manifests in their overemphasis on interpreting accounting standards and demonstrating bookkeeping procedures, while neglecting emerging financial practices in real-world industries. For instance, essential skills like financial shared service center operations, business-finance integration systems, and big data financial analytics—widely adopted by enterprises in the digital economy—remain absent from the curriculum. Meanwhile, traditional modules such as manual ledger practices and single-industry accounting, which once dominated the curriculum, no longer meet the competency requirements of digital transformation.

This disconnect between theory and practice prevents students from directly applying theoretical knowledge to industry-specific skills, forcing them to undergo corporate training after graduation and increasing labor costs and adaptation cycles.

The formalistic shortcomings in practical teaching have exacerbated the disconnect. Current vocational undergraduate finance and accounting programs predominantly rely on campus simulation labs, using mostly fabricated standardized scenarios that lack real-world industry relevance. For instance, corporate data in simulation exercises are often oversimplified, failing to address complex business scenarios common in actual operations—such as financial integration in cross-industry mergers, multi-currency accounting for cross-border e-commerce firms, or precision cost control in manufacturing enterprises. Moreover, the instructors guiding these practical sessions are typically faculty members lacking frontline industry experience, making it difficult to help students grasp the industrial logic behind financial decisions. This reduces practical components to mere "verification exercises" of theoretical knowledge, failing to cultivate students' comprehensive problem-solving abilities in real-world contexts.

The fundamental cause of the disconnect lies in the misalignment between curriculum objectives and job competencies. Current educational programs predominantly emphasize "mastering basic financial accounting theories and skills," failing to adequately align with industry-specific competency models. Research data from 120 small and medium-sized enterprises (SMEs) in the Yangtze River Delta region reveals that corporate expectations for financial accounting professionals have shifted from traditional "accounting skills" to "business-finance integration capabilities." These include interpreting financial data for operational insights, leveraging financial data for decision-making support, and monitoring financial risks through early warning systems. However, existing curricula still focus on basic competencies like accounting accuracy and standardized financial reporting, lacking clear course structures to cultivate these advanced professional skills. This misalignment deprives curriculum development of industry-specific anchors, ultimately resulting in graduates who fail to meet enterprises' demand for modern financial professionals who "understand business operations, excel in management, and make informed decisions."

The disconnect between academic curricula and industry demands fundamentally reflects information asymmetry between the "education supply side" and "industry demand side" in vocational undergraduate financial accounting education. On one hand, the curriculum update mechanism lacks deep industry participation. When formulating course standards, institutions predominantly rely on academic judgments from faculty members without establishing regular communication channels with industry associations and leading enterprises, resulting in delayed identification of industry needs. On the other hand, insufficient industry engagement in vocational education has prevented the formation of a closed-loop mechanism of "demand feedback—curriculum adjustment—talent supply," causing curriculum optimization to consistently lag behind industrial practice development. This disconnect not only compromises the quality of talent cultivation in vocational undergraduate financial accounting

programs but also hinders the implementation effectiveness of industry-education integration policies in this field, becoming a core bottleneck that must be addressed in the development of premium courses.

2.2 Insufficient Integration of Industry-Education Competence Among Teachers

In the context of industry-education integration, a key challenge in developing high-quality finance and accounting courses for vocational undergraduate programs lies in teachers' ability to effectively bridge academic instruction with industrial practice. The current deficiency in teachers' industry-education integration capabilities has become a critical bottleneck constraining the quality of these courses. This issue not only affects the industrial relevance of course content but also directly impacts the alignment between students' professional competencies and job requirements. A systematic analysis is needed to address gaps in competency frameworks, deficiencies in training mechanisms, and outdated evaluation systems.

The inadequacy of teachers' industry-education integration capabilities primarily manifests in their lack of practical industrial experience and dual-qualified expertise. Most finance and accounting faculty at vocational undergraduate institutions originate from academic backgrounds, with their knowledge systems centered on theoretical research rather than frontline experience in corporate finance departments or accounting firms. Their understanding of industry accounting standard updates, financial digital transformation (e.g., operationalizing integrated business-finance systems, applying intelligent fiscal tools), and compliance requirements remains theoretical. For instance, when teaching the "Management Accounting Tools Application" module, some instructors can only explain basic principles like the balanced scorecard and cost-volume-profit analysis, failing to design case studies incorporating real-world scenarios such as manufacturing cost control or retail budgeting. This creates a disconnect between classroom instruction and industry realities. Furthermore, the certification and training of dual-qualified teachers often prioritize obtaining credentials (e.g., Certified Public Accountant or Tax Practitioner qualifications) over deep industry engagement. While these educators possess theoretical qualifications, they struggle to translate practical industrial logic into teaching resources.

Secondly, educators demonstrate notable deficiencies in industry-education collaborative teaching design and practical instruction organization. Firstly, teachers lack dynamic awareness of industrial demands and proactive engagement channels with enterprises, hindering the integration of cutting-edge technologies and job competency requirements into curriculum objectives. For instance, in project-based teaching of financial accounting courses, some instructors still rely on textbook virtual cases rather than collaborating with enterprises to develop real-world business process projects. This results in students failing to acquire core skills like electronic invoice reimbursement and financial shared service center operations through practical training. Secondly, practical teaching formats remain monotonous, with most educators still adhering to the traditional "teacher demonstration-student imitation" model. Their inadequate design and implementation capabilities in scenario-based teaching

(e.g., virtual financial simulation training, on-site enterprise instruction) and cross-disciplinary collaborative teaching (e.g., dual-teacher classroom programs with corporate mentors) fail to effectively cultivate students' professional identity and innovative thinking.

The lack of mechanisms to cultivate teachers' industry-education integration capabilities and the lagging evaluation incentive systems have further exacerbated the issue of insufficient competencies. Currently, teacher training in vocational undergraduate institutions primarily focuses on updating theoretical knowledge and reforming teaching methods, while lacking systematic planning for cultivating practical industry skills. Short-term corporate visits cannot replace in-depth practice, fragmented industry lectures fail to form a complete industrial cognition system, and there is a lack of one-on-one guidance and long-term tracking mechanisms from corporate mentors. Meanwhile, the teacher evaluation system still centers on research papers and project approvals as core indicators, with industrial services and practical teaching achievements carrying low weight in professional title evaluations and performance assessments. This results in insufficient intrinsic motivation for teachers to participate in industry-education integration. For example, some teachers choose to forgo practical opportunities due to time commitments from corporate financial consulting projects, forming a career development orientation that "emphasizes research over practice," which contradicts the requirements of "golden course" construction under the industry-education integration framework.

In conclusion, the insufficient integration of industry and education capabilities among teachers remains a critical challenge in developing high-quality finance and accounting courses for vocational undergraduate programs. This issue fundamentally stems from the imbalance between educational and industrial logic within teachers' competency frameworks. It not only limits the industrial relevance of course content but also hinders the precise development of students' professional skills. To address this, coordinated efforts are required in enhancing practical competencies, optimizing instructional design, refining training mechanisms, and reforming evaluation systems, thereby providing solid faculty support for the construction of premium courses.

3. Practical Strategies for Financial Accounting Golden Course Construction under the Background of Industry-Education Integration

3.1 Reconstructing the Curriculum System Based on Industrial Needs

In the context of industry-education integration, a key aspect of developing high-quality finance and accounting courses for vocational undergraduate programs lies in restructuring the curriculum system based on industrial demands. This process requires anchoring the curriculum to industry job competency models, achieving deep integration between academic frameworks and professional scenarios through dynamic alignment with industry needs, modular integration, and optimized teaching content. The foundational step in curriculum restructuring begins with accurately identifying industry requirements. Vocational colleges should collaborate with industry associations and leading enterprises to establish an "Industry-Education Integration Curriculum Development Committee." Through

methods such as corporate research, job competency analysis, and alignment with professional qualification standards, this committee should systematically identify the knowledge, skills, and competencies required for core positions in finance and accounting (e.g., intelligent financial management, management accounting, and business-finance integration). For instance, to address enterprises' demand for "business-finance integration" capabilities in the digital transformation era, emerging topics like financial shared service center operations, financial big data analysis, and intelligent auditing should be incorporated into the curriculum framework, replacing outdated modules that are disconnected from industry practices.

Secondly, the integration and modular design of course modules constitute the key pathway for curriculum restructuring. Traditional financial accounting curricula predominantly follow a linear structure of "basic accounting → intermediate financial accounting → advanced financial accounting" based on disciplinary logic, which fails to meet the multifaceted competency requirements of industry positions. To address industry demands, the restructuring must break down disciplinary barriers and establish a "platform + modules + specializations" framework: the public foundation platform focuses on professional ethics and general competencies (e.g., financial regulations, professional ethics); core professional modules develop essential job skills (e.g., intelligent accounting processing, cost accounting and control); industry-specific specializations align with real-world corporate scenarios, offering specialized courses like "Financial Shared Services Practice" and "Integrated Business-Finance Simulation". Additionally, innovative formats such as "micro-courses" and "project-based courses" should be introduced to transform real-world cases (e.g., financial statement analysis of listed companies, SME tax planning projects) into teaching modules, achieving seamless integration of theoretical knowledge and practical skills.

Furthermore, the dynamic update mechanism of course content serves as a critical support for ensuring system adaptability. Given the rapid evolution of industrial technologies and policy changes, vocational undergraduate institutions must establish a closed-loop mechanism of "industry demand—curriculum adjustment—effect feedback." On one hand, they should collect the latest industry trends through channels like corporate internships and faculty secondments, promptly incorporating updates such as accounting standard revisions, tax policy changes, and digital tool upgrades into courses. On the other hand, third-party evaluation agencies should conduct regular assessments of curriculum system compatibility, allowing adjustments to course modules and teaching priorities based on corporate feedback. For instance, in response to new requirements for tax risk management capabilities following the launch of "Golden Tax Phase IV," courses like "Tax Accounting" could be enhanced with modules such as "Intelligent Tax Inspection Response" and "Full-Process Management of Electronic Invoices," ensuring curriculum content remains aligned with industry practices.

Finally, the alignment between curriculum systems and vocational qualification certificates represents a crucial extension of educational restructuring. The vocational-oriented nature of undergraduate education necessitates deep integration of the curriculum with the "1+X" certification system,

embedding standards like the Intelligent Tax and Finance Vocational Skill Level Certificate and Management Accounting Professional Competency Certification into course content. For instance, in the "Intelligent Tax and Finance" module, practical components from certification exams—such as "Invoice Issuance and Authentication" and "Tax Filing"—are incorporated into experimental projects. This enables students to simultaneously prepare for certifications through coursework, achieving "curriculum-certification integration." Such alignment not only enhances the practicality of courses but also boosts students' employability, transforming the curriculum system into a genuine bridge connecting education and industry.

In conclusion, restructuring the curriculum system based on industry needs should center on job competencies. Through processes like demand identification, module integration, content updates, and course-certification alignment, we can establish a "industry-oriented, competency-based, and dynamically adaptable" framework. This restructuring not only addresses the essential requirements of vocational undergraduate education under the industry-education integration model, but also provides solid content support for developing high-quality financial accounting courses. Ultimately, it achieves seamless alignment between the curriculum system and industry demands, laying the foundation for cultivating highly skilled technical professionals who meet industrial development needs.

3.2 Enhancing Teachers' Competence in Industry-Education Integration

In the context of industry-education integration, teachers as key implementers of financial accounting core courses play a pivotal role, with their teaching competencies directly determining the curriculum's industry relevance and practical educational outcomes. Currently, vocational undergraduate financial accounting instructors commonly face challenges such as limited industry experience, inadequate dual-qualification (teaching and professional) competencies, and outdated teaching content that fails to align with industry frontiers. These issues hinder effective integration of courses with real-world industrial scenarios. To address this, a systematic strategy of "school-enterprise collaboration, tiered training, and dynamic updates" should be established to enhance teachers' industry-education integration capabilities. This approach tackles bottlenecks through three dimensions: practical immersion, competency certification, and pedagogical innovation.

First, establishing a two-way faculty-industry mobility mechanism is crucial for strengthening teachers' industrial practice foundation. Vocational undergraduate institutions should sign "Faculty Enterprise Practice Base" agreements with accounting firms, financial institutions, and manufacturing enterprises, requiring teachers to complete no less than 60 days of annual industrial practice. The practice content should focus on core financial accounting tasks, such as full-process accounting operations, intelligent fiscal system operations, and cost control plan design. Simultaneously, implement the "Industry Mentor on Campus" program by inviting corporate CFOs and certified public accountants as part-time instructors. These professionals will collaborate with faculty to form "dual-qualified teaching teams" that jointly develop curriculum standards and design practical projects, facilitating the transfer of industry experience through mentorship. Additionally, encourage teachers to participate in corporate

research projects, such as providing financial consulting and tax planning services for SMEs, transforming real-world industry challenges into teaching cases, and promoting the closed-loop transformation of "practice-research-teaching".

Secondly, establishing a dual-qualified teacher certification system serves as a crucial safeguard for standardizing industry-education integration in teaching capabilities. Vocational undergraduate institutions should collaborate with industry associations to develop the "Dual-Qualified Financial Accounting Teacher Competency Standards," requiring educators to possess "three certifications and one experience": a teaching qualification certificate, accounting professional technical qualification (intermediate or above), intelligent financial and tax skills certification (such as Yonyou or Kingdee financial system certifications), and at least two years of corporate financial work experience. For young teachers lacking industry experience, an "Dual-Qualification Enhancement Program" should be implemented. This program adopts a training model combining "in-school training + corporate practice + assessment certification," using industry practice outcomes (e.g., corporate practice reports, cross-project completion certificates) as core criteria for professional title evaluation, thereby breaking the "paper-only" evaluation bias. Additionally, regular participation in industry summits and financial policy interpretation sessions should be organized to update teachers' understanding of new accounting standards and digital financial tools (such as RPA robotic process automation and financial shared service centers), ensuring teaching content remains synchronized with technological advancements in the industry.

Finally, driving innovation in industry-education integration models is the cornerstone of enhancing teachers' instructional capabilities. Educators should transform real-world industrial projects into "teaching vehicles" by designing integrated modules that combine "job-course-competition-certification" systems. For instance, using corporate annual financial statement preparation as a platform, educators can incorporate the "industry-finance integration" concept by merging accounting courses with smart fiscal competitions and 1+X certification programs (e.g., Smart Fiscal Vocational Skill Certification), ensuring deep alignment between curriculum content and job requirements, competition standards, and certification criteria. Additionally, employing methods like "Problem-Based Learning (PBL)" and "case-based teaching" enables students to collaboratively analyze real corporate financial scenarios in groups. Teachers should act as "guides" rather than knowledge dispensers, stimulating inquiry-based learning through "industry scenario question chains" (e.g., "How to reduce tax filing errors using smart fiscal systems?"). Furthermore, educators are encouraged to develop digital teaching resources such as micro-videos documenting "enterprise financial workflows" and virtual simulation platforms, bringing real-world industrial contexts into classrooms to enhance instructional intuitiveness and interactivity.

In conclusion, enhancing teachers' industry-education integration capabilities constitutes a long-term systematic endeavor. This requires collaborative school-enterprise immersion, competency certification guided by standards, and innovation-driven pedagogical reforms to facilitate teachers' transition from

"subject specialists" to "dual-qualified professionals." Only when educators genuinely possess industrial mindset and practical skills can financial accounting courses become a bridge connecting education and industry. This approach cultivates high-caliber technical talents with both solid theoretical knowledge and hands-on operational skills, ultimately achieving synchronized development between vocational undergraduate education and industrial progress.

Epilogue:

The development of premium financial accounting courses in vocational undergraduate education, within the context of industry-education integration, represents a pivotal issue in aligning vocational education with industrial demands and advancing supply-side reforms in education. This research and practice not only enhances the quality of financial accounting talent cultivation but also holds strategic significance for the distinctive development of vocational undergraduate education. Starting from the logic of industry-education integration, this study focuses on the practical challenges and implementation pathways of premium financial accounting courses in vocational undergraduate education. Through systematic elaboration of the construction's significance, in-depth analysis of existing issues, and targeted development of practical strategies, it establishes a comprehensive understanding of this theme.

The research findings demonstrate that the core value of financial accounting course development under industry-education integration lies in achieving deep integration among the "education chain, industrial chain, and talent chain." On one hand, its significance for vocational undergraduate education lies in transforming the curriculum system from "disciplinary logic" to "vocational logic," reinforcing the distinctive attributes of vocational education, and supporting vocational colleges in building differentiated competitive advantages. On the other hand, its importance for financial accounting talent cultivation focuses on addressing the shortcomings of traditional courses that "emphasize theory over practice" and "prioritize knowledge over skills." By precisely aligning job competencies with course content, it cultivates versatile talents with solid financial accounting skills, industrial application capabilities, and professional ethics, thereby meeting the demand for high-quality technical and skilled personnel in industrial transformation and upgrading.

The core issues identified during the research process form the basis for targeted practical strategies. The fundamental disconnect between curriculum systems and industry demands stems from information asymmetry between "supply-side" course design and "demand-side" job competency requirements. Specifically, course content lags behind financial digital transformation trends, while practical teaching components remain disconnected from real business scenarios. The insufficient industry-education integration capabilities among faculty reflect structural shortcomings in vocational undergraduate teaching teams "'dual-qualified" (teaching and industry) framework. The lack of frontline industry experience among educators hinders effective incorporation of industrial case studies and operational logic into teaching processes. To address these issues, the proposed practical strategies demonstrate clear problem-oriented approaches and operational feasibility: Reconstructing curriculum

systems based on industry needs requires pathways such as "joint curriculum standard development by schools and enterprises," "introducing real enterprise projects as teaching carriers," and "building modular course clusters" to achieve dynamic alignment between course content and job competencies. Enhancing faculty's industry-education integration capabilities necessitates measures including "two-way personnel mobility mechanisms between schools and enterprises," "industry mentors entering campuses," and "establishing teacher enterprise practice bases" to facilitate the transition of educators from "subject-oriented" to "dual-qualified" professionals.

From the perspective of research innovation and future prospects, the novelty of this study lies in integrating the "advanced, innovative, and challenging" criteria for "Golden Course" development with the "industry-education integration" characteristic of vocational undergraduate education. This approach establishes a closed-loop research framework of "significance-problem-strategy," providing methodological references for similar studies. Future research could expand its boundaries in three key areas: First, deepen technical empowerment studies for Golden Course development under financial digitalization, exploring application pathways of technologies like big data and artificial intelligence in financial accounting courses, such as developing virtual simulation financial practice platforms and introducing intelligent financial case libraries. Second, strengthen empirical research on practical strategies by tracking pilot institutions' development processes to validate their effectiveness and establish replicable experience models. Third, focus on building an industry-education integration ecosystem, investigating how policy guidance and innovative school-enterprise cooperation mechanisms can create a collaborative environment for "government-institutions-enterprises-industry associations" to jointly participate in Golden Course development.

In conclusion, developing high-quality finance and accounting courses for vocational undergraduate education in the context of industry-education integration is a systematic endeavor requiring coordinated efforts from institutions, enterprises, and educators. Only by anchoring the curriculum to industry demands, adopting a problem-solving approach, and continuously advancing course reforms and faculty development can we create courses that align with vocational undergraduate positioning, meet industrial needs, and support talent development. This will not only propel the high-quality development of vocational undergraduate education but also provide talent assurance for industrial transformation and upgrading.

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