

Strategic Management Guidelines for Accounting Practice Teaching in Guangxi Industrial and Commercial Vocational and Technical College

Huang Ying¹

Nipaporn Khamcharoen^{1*}

¹Educational Administration and Leadership,

Faculty of Education, Dhonburi Rajabhat University

*E-mail: nipaporn.k@dru.ac.th

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Abstract

The objectives of this research were: (1) to survey the problems and needs of accounting practice teaching in higher vocational colleges, and (2) to develop strategic management guidelines for accounting practice teaching in these institutions. The study sample comprised 353 students and 80 teachers from Guangxi Industrial and Commercial Vocational and Technical College. A questionnaire containing 80 items on a five-point Likert scale was used as the research instrument. Its quality was validated by three experts using the Index of Item-Objective Congruence (IOC). The collected data were analyzed using quantitative methods and presented in terms of percentage, mean, and standard deviation.

The findings revealed that both the problems and needs of accounting practice teaching were rated at the “highest” level. The developed strategic management guidelines consist of four components: (1) an overview of accounting practice teaching in higher vocational colleges, (2) existing issues in current accounting practice instruction, (3) an analysis of the causes of these problems, and (4) strategic management guidelines for improving accounting practice teaching. The guidelines were evaluated by three specialists, with IOC values ranging from 0.67 to 1.00. The reliability coefficients of the questionnaires were 0.832 for students and 0.837 for teachers. These results indicate that the strategic management guidelines are both reliable and effective, and they can be successfully applied to enhance accounting practice teaching at Guangxi Industrial and Commercial Vocational and Technical College.

Keywords: higher vocational colleges; strategic management guidelines; accounting practice teaching

Introduction

With the economic growth and the development of enterprises, the social demand for accounting professionals has increased significantly. According to the statistics, there are more than 30 million accounting personnel in China. However, there is a substantial imbalance in the structure of this workforce: while there is an oversupply of general accounting personnel, there is a shortage of highly skilled professionals. This indicates a gap in the supply side of accounting education, particularly in higher vocational colleges. In Chinese colleges and universities, academic programs typically emphasize both theoretical knowledge and practical training. However, the practical component often fails to keep pace with contemporary demands. Many students' theoretical knowledge but lack practical competence. Qin (2013, pp. 2 - 10) observed that since the beginning of the 21st century, rapid economic and technological developments have profoundly transformed the accounting profession. Key characteristics of the current environment include the continuous advancement and broader application of information technology, leading to the emergence of "cloud computing" and "big data," which constitute the technical foundation of the profession. Tang and Seng (2016) emphasized the importance of not only mastering theoretical knowledge but also cultivating students' practical skills. He advocated for an educational approach that integrates cultural awareness, ethical values, and an understanding of the relationship between personal interests, group interests, and social responsibility in order to enhance students' employability.

In response, accounting programs in Chinese higher education institutions are gradually increasing the proportion of practical teaching. However, there remains a lack of comprehensive design and research in this area. The teaching plans often do not align with the objective of cultivating well-rounded professionals, and students' practical skills remain insufficient. Cui (2013, pp. 23 - 25) noted that the curriculum in many institutions does not align with enterprise needs, resulting in graduates who struggle to perform effectively in real-world roles. Consequently, Cui argued that reforming the accounting curriculum is imperative. Zhuang (2015, pp. 69 - 70) highlighted that one strength of accounting education in higher vocational colleges is that students have strong practical ability and can quickly master practical skills. Drawing on the successful experience of accounting education in United States,

adjustments have been made to higher vocational college curricula in China. These include enhancing the realism of practical courses and establishing numerous training bases that simulate real enterprise environments, allowing students to engage in business simulations. Wu (2017, pp. 54 - 57) explored the feasibility of implementing the flipped classroom model. Through case analysis, Wu concluded that “the implementation of flipped classroom teaching mode can be accepted by the majority of students and is more conducive to students' independent learning.” In this model, students take on the central role in the classroom, while teachers act as facilitators and organizers. Guo (2019, pp. 55 - 57) observed that accounting education in China remains largely theoretical. He advocated for a shift toward cultivating students' practical abilities and emphasized the importance of preparing professional accountants capable of supporting the development of the market economy.

This study examines the current state of accounting practical teaching in vocational colleges, focusing on key problems and practical needs. Presently, this area faces numerous challenges, such as the absence of systematic instructional design, misalignment between curricula and enterprise requirements, and students' weak practical skills. By investigating and optimizing accounting practical teaching in higher vocational colleges, this research aims to foster accounting professionals capable of adapting to evolving technological landscapes and complex economic conditions. It also provides theoretical insights and practical strategies for educational reform in higher vocational colleges, facilitating students' ability to translate theory into practice and enhancing employment outcomes. Ultimately, by proposing systematic strategic management guidelines, this study provides a clear path for the innovative development of accounting education in higher vocational colleges. It aims to support teaching reform in colleges and universities, produce higher-quality and more adaptable graduates for the workforce, and contribute to the sustainable development of the broader economy.

Research objectives

1. To survey the problems and needs of accounting practice teaching.
2. To develop strategic management guidelines for accounting practice teaching.

Research Methodology

This section outlines the population and sample, research tools, data collection procedures, and data analysis methods used in this study.

1. Population and Sample

The population of this study was Guangxi Industrial and Commercial Vocational and Technical College. The population was divided into two groups: 3000 accounting students and 80 accounting teachers.

The sample of this student was 353 accounting students, selected using Yamane formula (Yamane, 1973) and simple random sampling. The 80 accounting teachers were selected by using purposive sampling.

In addition, three experts participated in focus group discussions. For the content validity, these experts were also invited to evaluate the questionnaire using the Index of Item-Objective Congruence (IOC).

2. Research Tools

The primary research tool was a questionnaire survey, which consisted of three parts: 1) general information, 2) problems in accounting practice teaching in higher vocational colleges, and 3) needs of accounting practice teaching in higher vocational colleges.

To gathers ideas or comments towards the development of strategic guidelines, a set of focus group discussion questions was also used.

The content validity of the questionnaire was evaluated by three experts using the IOC method, with IOC values ranging from 0.67 to 1.00. The reliability of the questionnaire was evaluated using Cronbach's alpha coefficient, resulting in values of 0.832 for the student version and 0.837 for the teacher and administrator version.

3. Data collection

The researcher personally collected the data from the sample group. A letter of permission was submitted to the director of Guangxi Industrial and Commercial Vocational and Technical College to obtain approval for data collection.

4. Data analysis

The collected data were analyzed and interpreted using descriptive statistics, including frequency, percentage, mean (\bar{X}), standard deviation (S.D.). A five-point Likert rating scale was used to assess the problems and needs related to accounting practice teaching as perceived by the respondents.

Research Results

The main findings that emerged from this study are presented in detail below, organized according to the research objectives.

1. The problems and needs of accounting practice teaching in higher vocational colleges

Table 1 Problems in accounting practice teaching in higher vocational colleges for students.

Questions	n = 353		Level of problems
	\bar{X}	S.D.	
1. You are not confident in the practical learning of accounting.	4.55	0.65	Highest
2. Accounting practice teaching is not easy to learn.	4.61	0.61	Highest
3. There is no clear internship objectives and related requirements.	4.63	0.63	Highest
4. There are difficulties in the use of accounting practice teaching equipment.	4.64	0.67	Highest
5. You think that the teaching methods and methods of accounting practice are single.	4.68	0.57	Highest
6. The accounting practice teaching facilities used are not complete.	4.58	0.58	Highest
7. You think that the current accounting practice learning plan and guidance are not in place.	4.65	0.61	Highest
8. It is not practical to combine teaching materials with actual situations.	4.61	0.62	Highest

Questions	n = 353		Level of problems
	\bar{X}	S.D.	
9. Fewer practical activities and fewer opportunities to improve hands-on ability	4.58	0.48	Highest
10. You think that the ratio of theoretical courses and practical courses is unreasonable, with too many the oretical courses and too few practical courses.	4.69	0.62	Highest
11. There are few core technical positions in the company, so it is difficult to achieve the goal of internship.	4.63	0.62	Highest
12. Lack of experienced accounting master guidance.	4.61	0.63	Highest
13. Accounting practice teaching activities are few.	4.56	0.57	Highest
14. You think that the learning enthusiasm of accounting practice is not enough, the supervision of the internship process is not strict, and it is difficult to control the practice.	4.65	0.61	Highest
15. The practical training work is not in line with the major, and the level is low.	4.59	0.62	Highest
16. Lack of practical teaching software.	4.61	0.51	Highest
17. Practical teaching Teachers lack practical teaching experience.	4.64	0.50	Highest
18. Lack of reasonable practical teaching evaluation system.	4.61	0.67	Highest
19. The degree of information technology in practical teaching is not high.	4.61	0.51	Highest
20. You think that accounting practice teaching sometimes reduces students' interest in learning.	4.45	0.52	Highest
Total	4.61	0.59	Highest

According to table 1, the overall problem in accounting practice teaching in higher vocational colleges for students was in the highest level ($\bar{X} = 4.61$, S.D. = 0.59)

Table 2 Problems in accounting practice teaching in higher vocational colleges for teachers.

Questions	n = 80		Level of problems
	\bar{X}	S.D.	
1. There is no confidence in accounting practice teaching.	4.56	0.61	Highest
2. Accounting practice teaching is not easy to learn.	4.57	0.58	Highest
3. There is no clear internship objectives and related requirements.	4.64	0.60	Highest
4. There are difficulties in the use of accounting practice teaching equipment.	4.63	0.65	Highest
5. The teaching methods and methods of accounting practice are single.	4.64	0.55	Highest
6. Accounting practice teaching equipment and facilities are not complete.	4.61	0.64	Highest
7. Accounting practice learning plan and guidance are not in place.	4.60	0.50	Highest
8. The material is not tightly combined with the actual situation and is not practical.	4.63	0.61	Highest
9. Few practical teaching activities and few hands-on opportunities.	4.64	0.57	Highest
10. You think that the ratio of theoretical courses and practical courses is unreasonable, with too many the oretical courses and too few practical courses.	4.68	0.67	Highest
11. There are few opportunities to contact the core positions of enterprises, and the internship goal is difficult to achieve.	4.66	0.64	Highest
12. Lack of experienced accounting master guidance.	4.64	0.65	Highest

Questions	n = 80		Level of problems
	\bar{X}	S.D.	
13. The number of practical accounting teaching activities is very small.	4.65	0.67	Highest
14. Lack of motivation, difficult to control and mere formality.	4.64	0.56	Highest
15. You think that the work in the student enterprise training institute is not in line with the major and the work level is low.	4.67	0.62	Highest
16. You think the existing accounting practice teaching software is insufficient and cannot meet the needs.	4.55	0.50	Highest
17. You think accounting practice teachers lack practical teaching experience.	4.69	0.63	Highest
18. You think accounting practice teaching lacks a reasonable practice teaching evaluation system	4.67	0.64	Highest
19. You think the degree of Information in accounting practice teaching is not high.	4.63	0.58	Highest
20. You think that accounting practice teaching sometimes reduces students' interest in learning.	4.45	0.52	High
Total	4.62	0.60	Highest

According to table 2, the overall problem in accounting practice teaching in higher vocational colleges for teachers was in the highest level ($\bar{X} = 4.62$, S.D. = 0.60).

Table 3 The needs of accounting practice teaching in higher vocational colleges of students.

Questions	n = 353		Level of needs
	\bar{X}	S.D.	
1. Practical teaching helps to improve the effectiveness of the teaching system.	4.60	0.61	Highest
2. You are confident in the practical learning of accounting.	4.55	0.48	Highest
3. You think it is important that the accounting practice learning facilities are well equipped.	4.45	0.50	High
4. Accounting practice learning can help speed up learning tasks.	4.64	0.57	Highest
5. Personal quality is improved in accounting practice learning.	4.64	0.50	Highest
6. Enhanced practical ability in accounting practice learning.	4.61	0.51	Highest
7. You think that the practical learning of accounting enhances the enthusiasm for learning.	4.65	0.62	Highest
8. You think it is necessary to carry out practical accounting study in college.	4.69	0.64	Highest
9. Practical teaching courses have the effect of deepening Systematic knowledge.	4.61	0.52	Highest
10. Hands-on learning usually increases your interest in learning.	4.65	0.50	Highest
11. Practical learning can often help review lessons.	4.63	0.58	Highest

Questions	n = 353		Level of needs
	\bar{X}	S.D.	
12. You think that through the study of accounting practice courses, you can quickly improve your hands-on ability, problem analysis and solving problem ability.	4.66	0.50	Highest
13. There are many knowledge contents to be learned in accounting practice.	4.56	0.53	Highest
14. You prefer hands-on accounting practice.	4.61	0.59	Highest
15. Accounting training helps you improve your ability to work in a team.	4.64	0.57	Highest
16. Accounting training helps you improve your interpersonal skills.	4.56	0.56	Highest
17. You think the way of teaching in accounting practice should be changed.	4.68	0.66	Highest
18. You think accounting practice courses are mostly effective.	4.61	0.60	Highest
19. Accounting practice learning can improve the ability of analysis and judgment.	4.61	0.51	Highest
20. Accounting practice learning improves innovation ability.	4.64	0.61	Highest
Total	4.61	0.56	Highest

According to table 3, the overall needs of accounting practice teaching in higher vocational colleges of students was in the highest level ($\bar{X} = 4.61$, S.D. = 0.56).

Table 4 The needs of accounting practice teaching in higher vocational colleges of teachers

Questions	n = 80		Level of needs
	\bar{X}	S.D.	
1. Practical teaching helps to improve the effectiveness of the teaching system.	4.55	0.60	Highest
2. Accounting practice teaching is very confident.	4.61	0.57	Highest
3. You think it is important to have complete accounting practice teaching facilities.	4.51	0.62	Highest
4. Practical teaching can help students speed up their learning tasks.	4.59	0.55	Highest
5. The personal quality of accounting practice has been improved.	4.64	0.67	Highest
6. The practical teaching has enhanced the students' practical ability.	4.66	0.62	Highest
7. Accounting practice enhances students' enthusiasm for learning.	4.61	0.52	Highest
8. You think it is necessary for students to teach accounting practice in college.	4.69	0.63	Highest
9. Practical teaching courses have the effect of deepening students' systematic knowledge ability.	4.64	0.61	Highest
10. Accounting practice teaching will increase students' interest in learning.	4.64	0.50	Highest
11. Practical teaching can help students review their lessons.	4.66	0.55	Highest
12. You think that the learning of accounting practice courses can quickly improve students' hands-on ability, problem analysis and problem-solving ability.	4.68	0.66	Highest
13. You think that students should learn a lot of knowledge in accounting practice teaching.	4.54	0.63	Highest
14. Students prefer hands-on accounting practice.	4.58	0.67	Highest

Questions	n = 80		Level of needs
	\bar{X}	S.D.	
15. Accounting training to improve teamwork ability.	4.63	0.54	Highest
16. In your opinion, practical training in enterprise accounting can help students improve their interpersonal communication skills.	4.68	0.60	Highest
17. The way of teaching accounting practice should be changed.	4.64	0.54	Highest
18. Accounting practice courses are mostly effective.	4.64	0.51	Highest
19. In your opinion, accounting practice teaching improves students' ability of analysis and judgment.	4.67	0.61	Highest
20. Accounting practice teaching to improve innovation ability.	4.67	0.60	Highest
Total	4.63	0.59	Highest

According to table 4, the overall needs of accounting practice teaching in higher vocational colleges of teachers was in the highest level ($\bar{X} = 4.63$, S.D. = 0.59).

2. Strategic management guidelines for accounting practice teaching in higher vocational colleges.

The strategic management guidelines developed from the findings are organized into 4 main units.

Unit 1: Overview of practical teaching for accounting majors in higher vocational colleges

1.1 Students' accounting fundamentals and accounting practice teaching.

Unit 2: Existing problems in accounting practice teaching in higher vocational colleges

2.1 Unreasonable teaching materials.

2.2 Lack of a comprehensive and structured practical teaching system.

- 2.3 Insufficient development of practical teachers.
- 2.4 Inadequate hardware and software facilities.
- 2.5 A significant gap between theoretical research and practical implementation in accounting instruction.

Unit 3: Analysis of causes and problems in accounting practice teaching in higher vocational colleges

- 3.1 Limited institutional support for practical accounting teaching.
- 3.2 Insufficient innovation in teaching methods and means.
- 3.3 Absence of standardized evaluation criteria for professional accounting practice teaching.
- 3.4 Weak integration and low quality of “school-enterprise cooperation” initiatives.

Unit 4: Guidelines for strategic management of accounting practice teaching in higher vocational colleges

- 4.1 Develop or select appropriate simulation-based accounting training materials.
- 4.2 Design a scientifically grounded practical teaching plan and syllabus.
- 4.3 Standardize teaching procedures.
- 4.4 Design the training process with pedagogical precision.
- 4.5 Align practical teaching activities with real-world accounting job requirements.
- 4.6 Apply varied and effective accounting practice teaching methods.

These guidelines serve as a framework for enhancing the quality of accounting practice teaching at Guangxi Industrial and Commercial Vocational and Technical College. They aim to improve students’ practical skills and better align education with industry needs.

Conclusions

1. Problems and needs of accounting practice teaching in higher vocational colleges.

The findings indicate that the problems and needs in accounting practice teaching are consistently rated at either a “high” or “highest” level. This reflects the significant challenges and strong demands expressed by both students and teachers at Guangxi Industrial and Commercial Vocational and Technical College.

For students, the primary issues include limited opportunities for practical activities, resulting in underdeveloped practical skills. Accounting practice textbooks are not well integrated with real business scenarios, and the dominant learning method remains repetitive exercises, which diminishes student interest and engagement. Furthermore, the absence of a clear learning plan and adequate guidance has led to ineffective practice sessions that are often superficial or formalistic.

From the teachers' perspective, there is an imbalance between theoretical and practical components—too much emphasis is placed on theory, with insufficient attention to hands-on experience. The teaching methods are overly simplistic and lack innovation. Additional concerns include the absence of standardized evaluation criteria for practical accounting instruction and the lack of high-quality, sustainable “school-enterprise cooperation” programs. These factors collectively hinder the enhancement of accounting practice teaching quality.

2. Strategic management guidelines

The strategic management guidelines for accounting practice teaching in higher vocational colleges comprise 4 key units: 1) Overview of practical teaching for accounting majors in higher vocational colleges, 2) Existing problems in accounting practice teaching in higher vocational colleges, 3) Analysis of causes and problems in accounting practice teaching in higher vocational colleges, and 4) Guidelines for strategic management of accounting practice teaching in higher vocational colleges. Each unit was evaluated by three academic experts (all Chinese) for content accuracy and appropriateness, using the Index of Item-Objective Congruence (IOC). The evaluation results indicate that the developed strategic management guidelines are valid and suitable for implementation. These guidelines can serve as a practical framework to enhance the teaching effectiveness of accounting practice at Guangxi Industrial and Commercial Vocational and Technical College. They are expected to

contribute significantly to improving students' practical competencies and aligning educational outcomes with the needs of the accounting profession.

Discussion

1. The problems and needs of accounting practice teaching in higher vocational colleges

The survey results reveal that the issues in accounting practice teaching—specifically the unreasonable ratio of theory to practice, monotonous teaching methods, and lack of student engagement—are all rated at the highest level of concern. These findings align with those of Liang (2010), who emphasized that accounting practice teaching should be used as a means to enhance learners' accounting knowledge and practical abilities. Practical instruction fosters student interest in learning and helps them internalize key professional traits such as dedication, precision, and perseverance—qualities essential for future accounting work. Similarly, Guo (2013, p. 2) supports the view that accounting practice teaching can stimulate learning interest, increase enthusiasm and initiative, and ultimately enhance students' mastery of professional skills, contributing to their overall development. Pei (2009) also argued that accounting education should not be delivered in isolation. Through practical teaching, students can develop a concrete understanding of abstract accounting theories. This hands-on approach bridges the gap between theoretical knowledge and real-world application, improves students' practical skills, and helps them systematize their understanding of both accounting work and the accounting profession as a whole. It also significantly contributes to improving the overall quality of accounting education.

2. Strategic management guidelines for accounting practice teaching in higher vocational colleges.

The strategic management guidelines developed in this study emphasize the importance of selecting appropriate accounting practice teaching methods to enhance instructional effectiveness. All components of the guidelines are designed to actively engage learners in hands-on accounting tasks and foster meaningful learning experiences. According to Wu (2021, p. 39), accounting educators should focus on several areas for improvement: curriculum optimization, faculty development, innovation in teaching methods, assessment reform, and infrastructure enhancement. For curriculum optimization, educators should develop well-

structured accounting practice teaching plans, enrich the content of practical training, and create teaching materials tailored to vocational college contexts. For faculty development, efforts should be made to enhance the professional qualifications of instructors by promoting the training of "dual-qualified" teachers and expanding the pool of part-time accounting educators. For innovation in teaching methods, instructors should adopt diverse and interactive approaches that meet the learning needs of vocational students. For assessment reform, educators should design scientifically grounded and appropriate evaluation processes that reinforce practical learning and accurately reflect students' competencies. Lastly, for infrastructure enhancement, institutions should establish and improve on-campus simulated training facilities, broaden opportunities for off-campus accounting practice, and incorporate best practices from international accounting education models. These strategies form a comprehensive approach to elevating accounting practice teaching quality and better preparing students for the demands of the accounting profession.

Suggestions

Suggestions for implementation

1. The school should take concrete steps to address the identified problems and needs related to accounting practice teaching.
2. A comprehensive and practical guide for accounting practice teaching should be developed and implemented.
3. The school should organize seminars and invite international educators and student representatives to engage in in-depth discussions on effective strategies for accounting practice teaching.

Suggestions for further research

1. The development of teaching staff in higher vocational colleges warrants further investigation. Common challenges such as the implementation of the "dual-teacher system" and a lack of professional skills among instructors should be examined.
2. The current research on accounting practice teaching lacks sufficient exploration of intelligent systems and multimedia integration, which presents a promising direction for future studies.

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