

The Development of Training Curriculum for Enhancing the Professional Ability of "Double-Qualified" Accounting Teachers in Vocational Colleges in Guangxi Zhuang Autonomous Region, People's Republic of China

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Abstract

The purposes of this study were: 1) to study the current states, problems and needs on the professional ability of “double-qualified” accounting teachers; 2) to develop the training curriculum; 3) to implement the training curriculum; and 4) to evaluate the training curriculum for enhancing the professional ability of “double-qualified” accounting teachers in vocational colleges in Guangxi Zhuang Autonomous Region, People’s Republic of China. This study was divided into four phases: Phase 1 - Studying the current states, problems and needs on the professional ability of “double-qualified” accounting teachers. The samples included 30 accounting teachers out of all 60 teachers from Guangxi International Business Vocational College, selected by using 50% technique of the whole population. A questionnaire was designed to assess the professional ability of “double-qualified” accounting teachers. The obtained data were analyzed by using frequency, percentage, mean and standard deviation; Phase 2 - Developing the training curriculum. The target group was six stakeholders: three deputy directors, and three accounting department heads, who were asked to participate in a semi-structured interview guides. Content analysis technique was performed on the interview data; Phase 3 - Implementing the training curriculum. The target group included 20 accounting teachers at Guangxi International Business Vocational College, selected by volunteering basis. The instrument was the test used as pre- and post-tests. The collected data were analyzed by using mean, standard deviation and dependent samples t-test; Phase 4 - Evaluating the training curriculum. The target groups were 20 accounting teachers and five experts. The research instruments were satisfaction questionnaire and questionnaire for evaluating the quality of the training curriculum. The data were analyzed by using mean and standard deviation. The findings could be summarized as follows:

1. The professional ability of “double-qualified” accounting teachers included two dimensions: accounting professional ability and teacher professional ability was at a high level both in overall and each dimension. In terms of accounting professional ability dimension, it was found that the highest to lowest mean scores were accounting professional values, followed by accounting professional knowledge, and accounting professional skills, respectively. In terms of teacher professional ability dimension, it was found that the highest to lowest mean scores were teacher professional ethics and literacy, followed by basic knowledge and application abilities, professional teaching abilities, scientific development and social service abilities, and practical teaching abilities, respectively.

2. The developed training curriculum included three modules: accounting professional skills, scientific development and social service abilities, and practical teaching abilities. Each module was trained for 3 days, totally 9 days for 55 hours. The developed curriculum comprised both theoretical learning and practical exercises.

3. The results of the training curriculum showed that the professional ability of double-qualified accounting teachers was statistical significantly higher than after the training of Module 1: Accounting professional skills, Module 2: Practical teaching abilities and Module 3: Scientific development and social service abilities at the level of .01, and the training curriculum was effective and feasible.

4. The accounting teachers in vocational colleges were satisfied towards the professional ability double-qualified training curriculum at the highest level. In addition, the quality evaluation of the feasibility, propriety, accuracy, comprehensiveness and utility of the training curriculum in overall verified by seven experts was at the highest level. The highest mean score was the quality of utility, followed by accuracy, propriety, feasibility, and comprehensiveness, respectively.

Keywords: Curriculum development; Professional ability; Accounting professionalability; Teacher professional ability; Double-qualified accounting teachers

Introduction

Accounting, as one of the important disciplines in vocational colleges, undertakes the important responsibility of cultivating application-oriented accounting talents. At the same time, with the rapid development of social economy and information technology, the accounting profession is becoming increasingly complicated, and the accounting industry is facing new challenges and opportunities (Jin, 2023: 101). Accounting professionals need to have a wider range of knowledge and a stronger comprehensive quality to adapt to the changing social and economic environment. Cultivating accounting professionals with comprehensive ability has become the primary task of vocational colleges. As an important role in subject inheritance and knowledge transmission, the ability level of "double-qualified" accounting teachers in vocational colleges will have a profound impact on the development of the subject, the quality of talent training and whether the students can adapt to the needs of the society (Jiang, 2023: 89). Traditionally, teachers pay more attention to imparting theoretical knowledge, while the training in practice is relatively weak. With the change of the social demand for talents, the role of teachers is also evolving. Teaching ability and professional practice ability have gradually become important standards to evaluate the comprehensive quality of teachers, and the construction of "double-qualified" teachers arises at the historic moment.

With the continuous advancement of China's education reform, the construction of "double-qualified" professional teachers in vocational colleges has gradually been paid attention to. In June 2019, the Ministry of Education, the National Development and Reform Commission and other four departments jointly issued the Implementation Plan for Deepening the Reform of "Double-qualified" Teachers in Vocational Education in the New Era (Ministry of Education et al., 2019: 6), marking the implementation of China's first vocational education "double-qualified" teacher team construction plan, pointing out the direction for the high-quality development of "double-qualified" teachers in China's vocational colleges. In May

2022, the Ministry of Education issued the Notice on Improving the Ability of Vocational Education Teachers (Ministry of Education, 2022: 8). It is further clearly proposed that it is necessary to develop the standard of "double-qualified" teachers in vocational colleges in the new era, start the construction of a number of national "double-qualified" teacher's studios and memory skills inheritance and innovation platform, and constantly strengthen the construction of vocational education teachers. In July 2023, the Ministry of Education issued the Notice of the Training Plan of Famous Teachers (Masters) Principals in Vocational Schools in the New Era (Ministry of Education, 2023: 3), aiming to give to play to the demonstration and leading role of famous teacher (master) principals, and promote the overall improvement of the ability and quality of vocational education teachers. It can be seen that China has made a series of important strategic arrangements for the construction of "double-qualified" teachers in vocational education, and constantly promoted the power of education and talents.

Based on this, the Party Committee and the government of Guangxi Zhuang Autonomous Region have issued a series of policies and measures to promote the high-quality development of vocational education in Guangxi in order to implement the spirit of the national documents on the construction of "double-qualified" teachers in vocational education. In 2021, the Department of Education of Guangxi Zhuang Autonomous Region issued the 14th Five-Year Plan for the Construction of Teachers in Guangxi (the Education Department of Guangxi Zhuang Autonomous Region, 2021: 21) pointed out that the teachers of professional curriculums in vocational colleges will teach by 2025.

As mentioned above, the researcher is interested in study curriculum development for enhancing the professional ability of "double-qualified" accounting teachers in vocational college in Guangxi Zhuang Autonomous Region, People's Republic of China. It is used to broaden and enrich the professional knowledge structure of accounting teachers in vocational colleges, complement their professional shortcomings, and improve their professional skills, so that the ability of accounting teachers in vocational colleges can effectively meet the requirements for cultivating accounting talents. This study has important practical significance for promoting the ability development of accounting teachers in vocational colleges, creating a high-quality "double-qualified" teaching force for accounting majors in vocational colleges, and accelerating the development of modern vocational education (Zhang, 2013: 25).

Research Objectives

1. To study the current states and needs on the professional ability of "double-qualified" accounting teachers in vocational colleges in Guangxi Zhuang Autonomous Region, People's Republic of China
2. To develop the training curriculum for enhancing the professional ability of "double-qualified" "double-qualified" accounting teachers in vocational colleges in Guangxi Zhuang Autonomous Region, People's Republic of China
3. To implement the training curriculum for enhancing the professional ability of "double-qualified" accounting teachers in vocational colleges in Guangxi Zhuang Autonomous Region, People's Republic of China
4. To evaluate the training curriculum for enhancing the professional ability of "double-qualified" accounting teachers in vocational college in Guangxi Zhuang Autonomous Region, People's Republic of China

Research Methods

The research employed mixed method designs aiming to study, analyze, develop, implement and evaluate the training curriculum for enhancing the professional ability of "double-qualified" accounting teachers in vocational colleges, Guangxi Zhuang Autonomous Region, People's Republic of China. This research methodology was divided into 4 phases as follows:

Phase 1: Studying the current states and needs on the professional ability of "double-qualified" accounting teachers

The samples for this research were 30 accounting teachers from Guangxi International Business Vocational College, selected by using 50% technique of the whole population. The research instruments included 1) the documentary analysis, high-frequency word list, and 2) The set of questionnaires asking about the current situations of the professional ability of "double-qualified" accounting teachers in Guangxi vocational college, with a reliability of 0.98. The researcher sent the letter issued by the Graduate School asking for permission to collect the data. The researcher collected all data by herself. The documentary data were analyzed by using content analysis technique, and the questionnaire data were analyzed by using mean and standard deviation.

Phase 2: Developing the training curriculum for enhancing the professional ability of "double-qualified" accounting teachers

The target group composed 6 stakeholders from 3 vocational colleges in Guangxi Zhuang Autonomous Region. They were three deputy directors, and three accounting department heads. The research instruments included 1) the documentary analysis, 2) the semi-structured interview guides, and 3) the draft training curriculum. The researcher collected the data from the 6 stakeholders through interviews. The interview data were analyzed by using content analysis technique.

Phase 3: Implementing the training curriculum for enhancing the professional ability of "double-qualified" accounting teachers

The target group included 20 "double-qualified" accounting teachers in Guangxi International Business Vocational College, selected by volunteering basis. The research instruments included 1) the developed training and 2) the pre-test and post-test. The researcher collected the data from 20 "double-qualified" accounting teachers by using the pretest and posttest. Dependent samples t-test was used to compare between the test mean scores before and after the training program to detect a significant different set at .05 level.

Phase 4: Evaluating the training curriculum for enhancing the professional ability of "double-qualified" accounting teachers

The target group for step 1 included 20 "double-qualified" accounting teachers in Guangxi International Business Vocational College, selected by volunteering basis. The target group for step 2 consisted of 7 experts who are in the fields of education or accounting. The research instruments included 1) the satisfaction questionnaire towards the training curriculum, and 2) the evaluation form asking about the quality of the training curriculum. The researcher collected the satisfaction questionnaire data from 20 "double-qualified" accounting teachers and the 7 experts for the quality of the training curriculum by using the evaluation form. The satisfaction questionnaire data and the quality of the developed training curriculum were analyzed by using mean and standard deviation.

Research Results

1. The current states and needs on the professional ability of "double-qualified" accounting teachers

The current states and needs on the professional ability of "double-qualified" accounting teachers in vocational colleges in Guangxi Zhuang Autonomous Region, People's Republic of China are shown in Table 1 below.

Table 1: Mean, Standard Deviation, Level and Rank of Professional Ability of Accounting Vocational College Teachers (n=30)

Professional Ability Dimensions	\bar{X}	S.D.	Level	Rank
1. Accounting Professional Abilities	3.90	0.84	High	
1.1 Accounting Professional Values	4.32	0.84	High	3
1.2 Accounting Professional Knowledge	4.03	0.97	High	2
1.3 Accounting Professional Skills	3.34	0.71	Moderate	1
2. Teacher Professional Abilities	3.80	0.86	High	
2.1 Teacher Professional Ethics and Literacy	4.12	0.86	High	5
2.2 Basic Knowledge and Application Abilities	4.00	1.04	High	4
2.3 Professional Teaching Abilities	3.98	0.98	High	3
2.4 Practical Teaching Abilities	3.42	0.74	Moderate	1
2.5 Scientific Development and Social Service Abilities	3.47	0.66	Moderate	2
Total	3.83	0.85	High	

According to Table 1, the research found that the overall level of double-qualified accounting teachers in vocational colleges in Guangxi Zhuang Autonomous Region in overall was at a high level ($\bar{X} = 3.83$, S.D. = 0.85). When considering each dimension, it was found that both dimensions; "Accounting professional ability" and "Teacher professional ability" were at a high level ($\bar{X} = 3.90$, S.D. = 0.84) and ($\bar{X} = 3.80$, S.D. = 0.86), respectively.

In terms of "Accounting professional ability" dimension, it was found that the highest to lowest mean scores were "Accounting professional values" ($\bar{X} = 4.32$, S.D. = 0.84), followed by "Accounting professional knowledge" ($\bar{X} = 4.03$, S.D. = 0.97) and "Accounting professional skills", ($\bar{X} = 3.34$, S.D. = 0.71) respectively.

In terms of "Teacher professional ability" dimension, it was found that the highest to lowest mean scores were "Teacher professional ethics and literacy"

($\bar{X} = 4.12$, S.D. = 0.86), followed by "Basic knowledge and application abilities"

($\bar{X} = 4.00$, S.D. = 1.04), "Professional teaching abilities" ($\bar{X} = 3.98$, S.D. = 0.98), "Scientific development and social service abilities" ($\bar{X} = 3.47$, S.D. = 0.66), and "Practical teaching abilities", ($\bar{X} = 3.42$, S.D. = 0.74), respectively.

2. Development of the training curriculum for enhancing the professional ability of "double-qualified" accounting teachers

Combined with the questionnaire and expert interview, based on the curriculum development objectives, the contents of the training curriculum for enhancing the professional ability of "double-qualified" accounting vocational college teachers in Guangxi Zhuang

Autonomous Region, People’s Republic of China included three modules. The details of each module are as follows:

Module 1: Accounting Professional Skills Training consists of 3 aspects: 1) Accounting ability, 2) Financial big data software ability, and 3) Application ability of management accounting practice

Module 2: Practical Teaching Competency Training consists of 3 aspects: 1) Practical operation demonstration ability, 2) Practical teaching project design and development ability, and 3) Ability to instruct students in extracurricular science and technology activities

Module 3: Scientific Development and Training of Social Service Ability consists of 3 aspects: 1) Excellent online curriculum development ability, 2) Textbook writing and development ability, and 3) Social service ability

Each module was trained for 3 days, totally 9 days for 55 hours. The developed curriculum comprised both theoretical learning and practical exercises.

3. Implementation of the training curriculum for enhancing the professional ability of "double-qualified" accounting teachers

In order to compare the ability level of the professional ability of “double-qualified” accounting teachers before and after the training, the researcher conducted pre-training and post-training level tests on the accounting teachers respectively, and the test results are shown in Table 2.

Table 2: Comparison of the difference between the mean scores before and after training (n=20)

Tests	\bar{X}	S.D.	t	p-value
1. Before the training	40.40	2.46	104.12**	0.001
2. After the training	53.70	2.49		

** statistically significant difference at .01 level

According to Table 2, the mean score before the training is 40.40, and the mean score after the training is 53.70, and the difference between the mean scores before and after the training is statistically significant difference at the level of 0.01. That means the developed and designed training curriculum in this study has achieved the expected results.

4. Evaluation of the training curriculum for enhancing the professional ability of "double-qualified" accounting teachers

This phase aims to evaluate the developed training curriculum for enhancing the professional ability of “double-qualified” accounting teachers in vocational colleges in Guangxi Zhuang Autonomous Region, People’s Republic of China. The phase is divided into two steps as follows:

4.1 Evaluating the satisfaction towards the developed training curriculum for enhancing the professional ability of “double-qualified” accounting teachers

The researcher evaluated the satisfaction towards the training curriculum for enhancing professional ability of “double-qualified” accounting teachers in vocational colleges in Guangxi Zhuang Autonomous Region, People’s Republic of China. The evaluation results are shown in Table 3.

Table 3 Evaluating the satisfaction towards the training curriculum for enhancing professional ability of the accounting teachers (n =20)

Evaluation Contents	Satisfaction		
	\bar{X}	S.D.	Level
1. Curriculum Contents			
1.1 The training content meets the curriculum objectives,	4.80	0.41	Highest
1.2 The training contents meet the requirements,	4.80	0.41	Highest
1.3 There are reasonable organization and arrangement of training curriculum.	4.55	0.51	Highest
1.4 The training curriculum materials are complete.	4.70	0.47	Highest
Total	4.71	0.45	Highest
2. Trainers			
2.1 The trainers have a solid theoretical basis.	4.55	0.51	Highest
2.2 The trainers have rich practical experience.	4.30	0.57	High
2.3 There are varieties of training methods from trainers.	4.55	0.61	Highest
2.4 The trainers are able to provide participants with the opportunity to consult, ask questions and comment.	4.45	0.61	Moderate
Total	4.46	0.57	High
3. Training Facilities			
3.1 There is comfortable training environment.	4.55	0.51	Highest
3.2 The trainers have sufficient media, equipment, financial software and documents	4.40	0.68	High
Total	4.48	0.60	high
4. Training Assessment			
4.1 The assessment form is consistent with the content.	4.65	0.49	Highest
4.2 The trainers' test and evaluation on the trainees is in line with the reality.	4.65	0.49	Highest
4.3 Participants can be informed of the progress of detection in time after training.	4.65	0.49	Highest
4.4 The trainers can provide a variety of evaluation and measurement methods.	4.55	0.51	Highest
Total	4.63	0.49	Highest
5. Correlativity			
5.1 The design of training curriculum is closely integrated with practical work scenarios and requirements.	4.80	0.41	Highest
5.2 Participants are able to apply the skills gained from the training to the actual job.	4.80	0.41	Highest
Total	4.80	0.41	Highest
Grand Total	4.62	0.50	Highest

As can be seen from Table 3, the satisfaction of the accounting teachers towards the training curriculum in overall was at the highest level ($\bar{X} = 4.62$, S.D. = 0.42). When considering each component, it was found that the highest mean score was Item 5: Correlativity ($\bar{X} = 4.80$, S.D. = 0.41), followed by Item 1: Curriculum Contents ($\bar{X} = 4.71$, S.D. = 0.45) while the lowest mean score was Item 2: Trainers ($\bar{X} = 4.46$, S.D. = 0.57). This means that the curriculum content is very close to the actual needs and can be effectively used in the teaching practice of teachers.

4.2 Validating the developed training curriculum for enhancing the professional ability of “double-qualified” accounting teachers

Besides the satisfaction towards the developed training curriculum evaluated by the accounting teachers, the seven experts rated the quality of the training curriculum in overall was at the highest level. When considering each quality component, it was found that the highest mean score was the quality of utility, followed by the quality of accuracy, the quality of propriety, the quality of feasibility, and the quality of, respectively. It can be seen that the training curriculum has relatively high application value and is worth promoting. To some extent, it can provide reference for the training of accounting teachers in educational institutions, People’s Republic of China.

Discussion

1. This study developed the training curriculum for enhancing the professional abilities of "double-qualified" accounting teachers in vocational colleges in Guangxi Zhuang Autonomous Region, People’s Republic of China according to adult learning theory, group dynamics theory and integrated curriculum theory. Based on the goal of improving the professional ability and teacher needs of “dual-qualified” teachers in accounting majors in vocational colleges in Guangxi Zhuang Autonomous Region, systematic planning and design of curriculum are carried out. This study uses the “National Basic Standards for “Double-qualified” Teachers in Vocational Education (Trial)” as the benchmark and combines the professional characteristics of the accounting discipline to study the components of the professional abilities of “double-qualified” teachers in the accounting major. The findings are in line with Wu (2015: 3), Yi (2022: 2), Ge (2022: 5) and Sun (2019: 4). It is both innovative and practical while being comparable.

2. The contents of the “Enhancing the professional ability of "double-qualified" accounting teachers” training curriculum planned and designed in this study was finally determined to be divided into three modules, respectively targeting the needs of accounting vocational college teachers in terms of professional skills, practical teaching, scientific development and social service capabilities. The first module “Accounting Professional Skills” includes accounting capabilities, financial big data software capabilities and management accounting practical applications. The second module “Practical Teaching Ability” includes the ability to demonstrate practical operations, design and develop practical teaching projects, and guide students in extracurricular scientific and technological activities. The third module “Scientific Development and Social Service Ability” includes the ability to develop quality online curriculum, the ability to write and develop teaching materials, and the ability to serve society. In research in similar fields, many scholars are also committed to exploring issues related to accounting teachers' ability improvement and training curriculum design. Among

them, for the cultivation of professional skills, some scholars focus on how to improve teachers' subject knowledge and professional skills. For example, Zhao (2015: 2) explored the relationship between teachers' professional knowledge and teaching abilities in her research and proposed professional development paths for teachers in different disciplines. In terms of practical teaching, some researchers focus on how teachers can better transform theoretical knowledge into practical abilities and help students carry out practical operations and project design. For example, Xiang (2019: 2), with the purpose of exploring the comprehensive use of instructional design theories and models for school-based curriculum design and development, constructed a curriculum design and development model based on four-element instructional design and problem-based learning. In terms of scientific development and social service capabilities, some scholars are also concerned about how teachers can actively participate in scientific research and social services and contribute to industry development and social needs. For example, Huo (2022: 1) studied the path to improve teachers' scientific research capabilities and emphasized the organic combination of teachers' scientific research and teaching practice.

3. The results of the survey on the needs of "double-qualified" accounting teachers in vocational colleges for ability improvement training curriculum showed that in terms of training contents, teachers most need to participate in is the accounting practice of industrial enterprises, followed by the application of big data technology in finance, and it is the development and design of financial robots, which shows that teachers have a strong desire for practical curriculum training. The finding is similar to the surveys of teachers' professional development needs of Li and Mo (2015: 2) that emphasized on teachers' need for training to improve their skills, especially practical training. In terms of learning methods, seminars and training, and teacher collaboration and sharing are the two most recognized by teachers. In terms of learning resources, most teachers hope to learn through practical training platforms provided by software vendors. In terms of teaching methods, the online offline hybrid curriculum model is most recognized by teachers, followed by field trips and discussions. These results are also consistent with the results regarding learning styles and resource needs of Yin and Qiu (2019: 2) who proposed the application of online learning platforms and software tools in teachers' professional development to meet teachers' needs for flexible learning methods and high-quality learning resources.

4. The expert evaluation of the curriculum development for enhancing the professional abilities of "double-qualified" accounting teachers in vocational colleges in Guangxi Zhuang Autonomous Region, People's Republic of China showed that the overall mean score was at the highest level. The experts claimed that the contents of the training curriculum in this study meet the purpose and standards of the training curriculum and can help trainee teachers improve their accounting professional skills, practical teaching abilities, and scientific development and social service capabilities. The developed training curriculum can achieve the expected goals in terms of design and implementation with high practical application effect. On the one hand, the developed training curriculum provides systematic accounting professional skills training, covering accounting capabilities, financial big data software capabilities and management accounting practical application capabilities, ensuring that "double-qualified" accounting teachers in vocational colleges can master comprehensive professional skills. On the other hand, the developed training curriculum provides training in practical operation demonstration abilities, practical teaching project design and development abilities, and the ability to guide students in extracurricular scientific and technological activities, which can significantly

improve teachers' practical teaching abilities. Such a training model has helped the "double-qualified" accounting teachers keep up with the pace of the industry and improve their competitiveness and adaptability. Finally, the training curriculum emphasizes teachers' ability to develop high-quality online curriculum, write and develop teaching materials, and social service capabilities. Through scientific research method training and social service practice, teachers' comprehensive quality and social responsibility are improved.

5. The evaluation results of the training curriculum for enhancing the professional abilities of "double-qualified" accounting teachers in vocational colleges showed that after the training, their scores increased by 22.17% compared with before the training, and the training effect was good. The test results show that the accounting professional skills, practical teaching abilities, and scientific development and social service abilities of the trained teachers have been improved to varying degrees. The developed and designed training curriculum in this study has achieved the expected results. This is similar to Xiong (2020: 3).

6. The results of experts' evaluation of the training curriculum quality were very good in overall. The mean scores from high to low were utility, followed by accuracy, propriety, feasibility, and comprehensiveness. The experts rated every aspect of the results of using the training curriculum highly. This means that the curriculum content is very close to actual needs and can be effectively applied to teachers' teaching practice. This high practicality reflects that the training curriculum is designed with teachers' actual teaching needs and industry trends in mind. In addition, a large number of scholars have conducted similar research. For example, Ge (2023: 2) conducted a study on the dilemma and path to improve the practical teaching ability of "double-qualified" teachers in vocational colleges and found that practicality and accuracy are the two most important things for trained teachers in curriculum development to improve teachers' abilities. In terms of aspects, the study also pointed out that the actual application effect of propriety content is an important indicator to measure the effectiveness of training. In addition, Guo and Gao (2020: 3) studied the teaching ability cultivation model of "double-qualified" teachers in mechanical majors in vocational colleges and found that the practicality and accuracy of training curriculum are the key factors to improve teachers' teaching ability. Practicality strong curriculum can better stimulate teachers' enthusiasm for participation and practical application effects.

Suggestions for Future Research

1. The further research should expand the selection of research samples, and further expand the selection of research samples in the current situation analysis, interviews, and curriculum application sections to truly reflect the current ability, training needs, components, and training results.

2. The further studies should extend the planning time and cycle of accounting teachers' ability improvement training curriculum. On the one hand, the short-term crash training method may lead to insufficient systematic and comprehensive training knowledge; on the other hand, it is not conducive to the digestion and absorption of trained teachers, resulting in poor training results.

3. The future research should analyze the connotative characteristics and standards of accounting professional teachers' professional abilities based on the background of the times, enrich the connotation of the professional abilities of "double-qualified" teachers in the accounting major and lay a solid foundation for the development of training curriculum.

4. The future research should enrich the module design of training curriculum. In order to meet the needs of economic and social development, the future research of “dual-qualified” teacher training curriculum for accounting majors can investigate the needs of social development and conduct targeted training curriculum design.

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