

# *Sustainable Accounting: The Current Situation and Innovative Countermeasures of Higher Vocational Education under the Integration of Industry and Education*

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**Abstract:** With the deepening implementation of the industry-education integration strategy, sustainable accounting has become increasingly important in higher vocational education. However, current higher vocational education still faces many challenges in the field of sustainable accounting, such as unreasonable course settings and lack of professional teachers. To address these issues, it is necessary to innovate educational models, enhance cooperation between schools and enterprises, optimize the curriculum system, strengthen practical teaching, cultivate talents with the concept and ability to practice sustainable development, and promote the close integration of higher vocational education with social needs.

## **1. Introduction**

Under the background of the rapid development of the global economy, sustainable accounting, as a key tool of corporate social responsibility and environmental maintenance, has become an important part of corporate environmental management. With the increasing importance of the society to the concept of sustainable development, higher vocational education, as the cradle of cultivating professional and technical talents, is particularly important in its educational quality and innovation ability under the mode of integration of industry and education. This paper aims to explore the current teaching status of higher vocational education in the field of sustainable accounting, and puts forward targeted innovative countermeasures. In order to provide guidance and reference for higher vocational colleges in cultivating accounting professionals to meet the future economic development, we discuss how to adjust the educational strategies and curriculum. This research aims to assist educational institutions in gaining a deeper understanding of market demand, designing a more practical and forward-thinking teaching plan, and ensuring that students can quickly enter the workplace, utilize their professional skills, and contribute to the sustainable and healthy development of the social economy. Through a thorough analysis of the integration of teaching applications in higher vocational education, this paper will further elucidate how to enhance students' professional quality and practical abilities through curriculum design, practical teaching, and university-enterprise cooperation, thereby contributing to sustainable innovation in

accounting education within higher vocational institutions and facilitating their expansion.

## 1.1 The concept and importance of sustainable accounting management

Sustainable accounting, as an emerging accounting concept, emphasizes that enterprises should take environmental protection and social responsibility into account while pursuing economic benefits, so as to realize the coordinated development of economy, environment and society. With the increasing global attention to sustainable development, sustainable accounting has become an important part of corporate financial management.

Sustainable accounting management is a kind of environmental protection, social responsibility and economic growth<sup>[1]</sup>The combination of the three management methods emphasizes both the pursuit of economic benefits and the long-term impact on the environment and society. The significance of this management method lies in that:

(1) Promoting sustainable development of enterprises: By integrating environmental and social factors, enterprises can maximize the profit while reducing the negative impact on the environment, improve the image of corporate social responsibility, so as to achieve long-term sustainable development.

(2) Enterprises enhance their competitiveness by demonstrating corporate social responsibility and environmental protection behavior, which attracts more and more attention from consumers and society. Fulfilling their social responsibilities and protecting the environment can help enterprises win more customers and partners, and improve their brand value and market competitiveness.

(3) In line with the policy orientation: With the increasing attention paid to environmental protection and social responsibility worldwide, the governments of various countries have issued relevant policies to encourage enterprises to adopt sustainable accounting management. Following this trend, enterprises can better comply with the laws and regulations and avoid legal risks.

(4) To improve corporate reputation, a company's social responsibility and environmental protection behavior can enhance its image in the public mind, increase the trust of investors and consumers, and attract more partners and customers.

(5) Promoting social harmony: As an important part of the society, the sustainability of an enterprise's behavior has a direct impact on the harmony and stability of the society as a whole. Through sustainable accounting management, enterprises can better serve the society and promote the harmonious development of the society.

## 2. Main body

The integration of industry and education refers to the deep cooperation between the industry and the education industry. Through resource sharing and complementary advantages, the close connection between talent training and industrial development needs can be realized. In the field of higher vocational education, the integration of industry and education aims to break the barriers between traditional education and practical work, improve students' practical ability and employment competitiveness through school-enterprise cooperation, training base construction, cultivation of double-qualified teachers and other ways, and provide high-quality technical talents that meet the market demand for enterprises<sup>[2]</sup>.

### 2.1 The Meaning of the integration of production and education

The core of the integration of industry and education is "integration", that is, the mutual penetration and combination of education and industry. This integration is not only a simple cooperative relationship, but also a deep integration of educational content, teaching methods,

evaluation system and other aspects. In the realm of higher vocational education, the seamless integration of industry and academia is paramount, demanding a curriculum that intricately aligns with the ever-evolving demands of the industry. The teaching process itself should seamlessly merge with the practical workings of enterprises, while the evaluation criteria are bound to vocational qualifications, ensuring a profound congruency between the educational outcomes and the pulse of the market. By doing so, we can guarantee that the graduates possess the skills and knowledge that are not just relevant, but also cutting-edge, in line with the ever-changing demands of the industry.[3]

## 2.2 Application in Higher vocational Education

### (1) School-enterprise cooperation and joint construction of the major

Higher vocational colleges cooperate with enterprises to jointly formulate professional training programs and curriculum systems to ensure that the educational content is updated simultaneously with the needs of enterprises. For example, the automotive manufacturing major cooperates with well-known automobile enterprises to jointly develop courses, so that students can have access to the latest automotive manufacturing technologies and processes while learning theoretical knowledge.

### (2) Construction of the practical training base

Higher vocational colleges establish training bases in cooperation with enterprises to simulate the real working environment, so that students can receive practical training compared with enterprises during the school period. Such training bases are often equipped with advanced equipment and technology, guided by the participation of enterprise technical personnel, to ensure the practicability and advanced nature of students' skills.

### (3) Cultivation of double-qualified teachers

Higher vocational education pays attention to the practical experience of teachers, encourages teachers to take temporary posts in enterprises for training, and introduces senior technical personnel from enterprises to serve as part-time teachers. Such a double-qualified teacher can not only impart theoretical knowledge, but also guide students to carry out practical operation, effectively improving the teaching quality.

### (4) Project-based learning

Higher vocational colleges implement project-based learning, in which students solve practical problems by participating in real or simulated projects, so as to master professional knowledge and skills. This approach not only enhances students' practical ability, but also cultivates their teamwork and innovative thinking.

### (5) Professional qualification certification

Higher vocational education actively promotes the dual certificate system of academic certificates and vocational qualification certificates, and encourages students to have both academic certificates and corresponding vocational qualification certification upon graduation. This not only improves the competitiveness of students in employment, but also makes the educational achievements easier to be recognized by enterprises.

The integration of industry and education is an important direction of the reform of higher vocational education. It effectively promotes the deep integration of education and industry through various forms such as school-enterprise cooperation, construction of training bases and cultivation of double-qualified teachers. However, the implementation of industry-education integration is also faced with challenges such as uneven resource allocation and imperfect cooperation mechanism. Therefore, higher vocational colleges need to constantly explore and innovate, and build a more efficient cooperation mode, so as to cultivate more technical and skilled personnel who meet the

needs of modern industrial development.

### **3. Challenges**

In the process of promoting sustainable accounting, higher vocational education is faced with various challenges, including the ability of teachers, curriculum setting, student awareness, and the gap between industry demand and education supply.

#### **3.1 Challenges of teacher competence**

Sustainable accounting is a highly comprehensive subject, which requires teachers not only to have a solid professional knowledge of accounting, but also to understand the knowledge of environmental science, sociology and other related fields. However, at present, many teachers with interdisciplinary knowledge<sup>[4]</sup>. In addition, since sustainable accounting is a relatively new concept, many teachers themselves may not have received relevant training and education systematically, which makes it difficult for them to explain the theory and practice of sustainable accounting in simple terms in the teaching process.

#### **3.2 Problems in curriculum setting**

Higher vocational colleges often focus on the traditional accounting knowledge and skills in the curriculum setting, while the course content of sustainable accounting is relatively lacking. Even if some courses involve sustainable accounting, they are often presented as elective courses or add-on modules, without forming a systematic curriculum system. This situation is not conducive for students to fully understand the importance and practical operation of sustainable accounting, nor can it meet the needs of enterprises for sustainable accounting talents.

#### **3.3 Lack of student awareness**

Students generally lack their understanding of sustainable accounting, and they may focus more on the learning of traditional skills such as accounting and tax treatment, while ignoring the important role of sustainable accounting in modern enterprise management. This lack of consciousness leads to the low initiative and enthusiasm of students when they receive sustainable accounting education, which affects the teaching effect<sup>[5]</sup>.

When discussing the theme of "Sustainable accounting: the current situation and innovative countermeasures of Higher vocational Education under the integration of industry and education", we can examine the current challenges and opportunities of higher vocational education from multiple dimensions, and the corresponding innovative strategies are put forward. The following is a structured analysis and conclusion of this problem:

(1) Insufficient connection of industrial needs: At present, there is a disconnect between the curriculum setting, teaching content and the actual industrial demand in higher vocational education, which makes it difficult for graduates to quickly adapt to the workplace needs.

(2) Limited practical teaching resources: Although higher vocational education emphasizes the cultivation of practical ability, many schools lack sufficient practical training bases and advanced teaching resources due to their limited funds and equipment.

(3) Backward teacher team construction: teachers with rich industry experience in higher vocational education are relatively scarce, which affects the teaching quality and students' professional skills training.

(4) The cultivation of students 'comprehensive quality is not comprehensive: while pursuing

professional skills, the cultivation of students' innovation consciousness, teamwork ability and professional ethics is often ignored.

### **3.4 The gap between industry demand and education supply**

With the improvement of social requirements for corporate social responsibility and environmental protection, more and more enterprises begin to pay attention to the application of sustainable accounting. However, higher vocational education has not fully followed the pace of the industry in training sustainable accounting talents. On the one hand, the curriculum content and teaching methods of higher vocational colleges may lag behind the latest development of the industry; on the other hand, the communication and cooperation between schools and enterprises are not close enough, so that the education supply cannot accurately match the demand of the industry.

Countermeasures and Suggestions: To overcome the above challenges, higher vocational education needs to take the following measures:

(1) Intensify Teacher Training Endeavors: It is paramount for higher vocational colleges to consistently organize training sessions and discussion forums for their educators, emphasizing sustainable accounting principles. This will not only broaden their interdisciplinary knowledge base but also refine their pedagogical skills, thereby elevating the overall quality of instruction.

(2) Curriculum Enrichment and Streamlining: Establishing and refining a comprehensive curriculum framework for sustainable accounting is crucial. By integrating this specialized field as a compulsory component into the accounting major's curriculum, we ensure that students have a structured approach to acquiring the knowledge and techniques necessary for sustainable accounting practices.

(3) Heighten Students' Awareness and Interest: We must harness the power of lectures, seminars, and other interactive sessions to underscore the significance of sustainable accounting. These initiatives aim to cultivate a deeper understanding and appreciation for the field, ultimately igniting students' enthusiasm and curiosity in pursuing further studies.

(4) Fortify School-Enterprise Partnerships: By fostering stronger collaborations with industry leaders, we gain valuable insights into emerging trends and market demands. This facilitates the necessary adjustments to our teaching methodologies and content, aligning our educational offerings with the evolving needs of the accounting profession.

(5) Embark on Experiential Learning Journeys: Encouraging our students to embark on real-world sustainable accounting projects within enterprises is paramount. These practical experiences allow them to not only apply theoretical concepts but also deepen their comprehension of the field, ultimately enhancing their professional preparedness.

Through the implementation of these measures, higher vocational education can gradually overcome the obstacles in the process of promoting sustainable accounting, and cultivate more compound accounting talents in line with the needs of the society and enterprises.

## **4. Conclusion of innovative countermeasures**

Higher vocational education should deepen the integration of industry and education, strengthen practical teaching, optimize the structure of teachers, and improve the comprehensive quality of students. Specific measures include the establishment of school-enterprise cooperation, investment in training centers, encouraging teachers to practice, attracting enterprise experts, and offering courses on innovation and professional quality to cultivate inter-disciplinary talents that meet the needs of The Times.

Teachers are the key to the quality of education. In order to improve teachers' sustainable

accounting theory and practical ability, higher vocational colleges can take the following measures:

(1) Professional Training Enhancement: we can ensure a systematic and periodic provision of professional training in sustainable accounting for teachers, inviting renowned industry experts and eminent scholars to impart the latest research insights and practical wisdom gained from their experiences.

(2) Academic Enrichment through Exchange: We need to encourage and facilitate teachers to actively engage in domestic and international academic conferences and seminars, broadening their intellectual horizons and deepening their comprehension of cutting-edge issues pertaining to sustainable accounting.

(3) Enterprise Immersion Experience: we need to arrange for teachers to embark on short-term internships or engage in project collaborations with leading enterprises, allowing them to witness first-hand the application of sustainable accounting in real-world settings, thereby augmenting their practical teaching proficiency.

(4) Global Partnership for Excellence: we need to forge collaborative ties with prestigious educational institutions in other countries, integrating foreign advanced sustainable accounting educational resources and pedagogical methodologies, fostering a global perspective in our teaching.

The course is the carrier of the knowledge transmission. In order to include sustainable accounting into the core professional courses, higher vocational colleges should:

(1) Curriculum integration: We must undertake a thorough reassessment and refinement of the accounting major's curriculum framework, with the objective of firmly embedding sustainable accounting as a cornerstone course throughout the academic journey. This approach will guarantee that students are consistently exposed to and engage with sustainable accounting practices and principles.

(2) Content rejuvenation: To keep pace with the rapid evolution of the accounting industry and adhere to the latest regulatory policies, it is imperative to update the course content in a timely manner. This will guarantee that our students are equipped with the most relevant and practical knowledge and skills, enabling them to thrive in today's ever-changing landscape.

(3) Case-based learning: We shall introduce a plethora of authentic and contemporary sustainable accounting cases into the curriculum. Through critical analysis and engaging discussions, students will develop their proficiency in addressing real-world challenges, thus strengthening their practical problem-solving abilities.

(4) Cross-disciplinary fusion: We aim to integrate concepts and principles from environmental science, sociology, economics, and other allied disciplines into our curriculum design. This interdisciplinary approach will foster a comprehensive literacy among our students, equipping them with a multifaceted perspective that is essential for addressing complex accounting challenges in today's interconnected world[6].

#### **4.1 Explore the school-enterprise cooperation mode**

Successful Case 1: High-end Training Project for Leading Teachers in Higher Vocational Colleges in Jiangsu Province: The implementation results of this project show that through school-enterprise cooperation, the accounting major of higher vocational colleges can effectively improve the teaching quality and students' professional skills. The research results and practical experience involved in the project provide a valuable reference for other higher vocational colleges.

Successful case 2: the new professional directory vocational accounting group of teaching fusion, collaborative education mode innovation research: the study points out that with the Ministry of Education issued a new vocational education professional directory, higher vocational accounting



professional group need to adapt to the new professional requirements, through university-enterprise cooperation accounting professional group model, innovation "big data + accounting financial" compound talent training mode, deepen the fusion, university-enterprise cooperation, improve the quality of talent training.

Successful case 3: Research on the integration of industry and education in higher vocational accounting majors: This study analyzes the development status and existing problems of the integration of industry and education in higher vocational accounting majors, and puts forward corresponding countermeasures, aiming to provide reference for the construction of higher vocational accounting majors. The study emphasizes the importance of the integration of industry and education to improve the professional ability and employment competitiveness of accounting students.

School-enterprise cooperation is an effective way to improve students' practical ability and vocational skills. Higher vocational colleges can deepen their cooperation with enterprises in the following ways:

(1) Construction of internship base: To build an internship base with enterprises to provide students with a real workplace environment and practice opportunities.

(2) Project cooperation: Cooperate with enterprises to carry out research projects related to sustainable accounting, let students participate in the project, and improve their practical experience.

(3) Double tutorial system: the "double tutorial system" of joint guidance between school teachers and enterprise tutors is implemented to ensure that students can get effective guidance in both the school and the enterprise environment.

(4) Career planning: Invite enterprises to participate in students' career planning and employment guidance, and help students to better understand the needs of the industry and plan their personal development path.

## 4.2 Cultivate students' sustainable development and their sense of responsibility

Sustainable development and the sense of responsibility are the indispensable qualities of modern accounting talents.

Higher vocational colleges should be:

(1) Values education: permeate the concept of sustainable development in curriculum teaching and campus culture construction, and guide students to establish correct values.

(2) Social practice: encourage students to participate in social volunteer services and public welfare activities, and experience social responsibility through practical actions.

(3) Innovation and entrepreneurship: Support students to carry out innovation and entrepreneurship activities around sustainable accounting, and cultivate their innovative spirit and practical ability.

(4) Lifelong learning: Educate students to realize that sustainable accounting is a growing field and encourage them to develop the habit of lifelong learning.

Through the implementation of these innovative countermeasures, higher vocational education institutions can effectively improve the quality of sustainable accounting education, cultivate more excellent talents with professional knowledge and practical ability, and have sustainable development and responsibility consciousness.

## 5. Conclusion

Higher vocational education is faced with the problems of disconnection between industry and education, lagging mode and unequal resources, which should be solved through the integration of

industry and education, innovative education mode and optimization of resource allocation.

The proposed measures include establishing a school-enterprise cooperation platform, promoting practical teaching, strengthening the construction of teachers, balancing the allocation of educational resources, and increasing government input.

Social development necessitates multi-faceted collaboration, encompassing government-enterprise partnerships, international alliances, and the engagement of societal organizations. This collaborative effort facilitates the integration of resources and the provision of services tailored to the populace, thereby advancing societal progress and enhancing collective contributions.

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