

# Optimizing Undergraduate Curriculum Based on Students' Career Planning and Curriculum Experience: A Case Study of Undergraduate Accounting Major at a University

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**Abstract.** Undergraduate accounting students-often lack a strong sense of identification with their major, even with the program under the conditions of meeting national standards for teaching quality in accounting. The current state of research conducted at the macro level of the curriculum in the accounting undergraduate program does not adequately explain the resistance of undergraduate accounting students in their progress of studies. The purpose of this study is to approach undergraduate accounting students in a university utilizing questionnaires and interviews, and to explore the shortcomings and deficiencies in the undergraduate accounting curriculum in universities, specifically at the level of student experience. The article gives the conclusion that colleges and universities should promote the construction of professional literacy, the enhancement of professional identity, and the development of future planning ability of undergraduate accounting students from the aspects of optimizing the deficiencies in the curriculum in teaching and providing assistance for students' employment and further pursuit in academic planning.

**Keywords:** Accounting, curriculum, student experience, professionalism, professional identity, future planning.

## 1. Introduction

Accounting belongs to the social sciences and management category, an application-oriented discipline based on practice. Because the characteristics of the discipline are that the theoretical learning will eventually be implemented to serve the practical application, the practical application of accounting is closely related to the development of society and the industry, and the demand for its practical aspects is ever-changing. And along with the demand of enterprises for compound talents, accounting graduates are facing fierce competition for employment, and the curriculum of accounting majors in colleges and universities is not fully equipped to help students build a clear and solid knowledge system of accounting, understand the specific contribution of accounting in the organizational structure, and recognize the operational principles of the industries that need for accounting. As a result, after graduation, many graduates majoring in accounting cannot find the job of their choice, and some graduates of the program also choose to carry out inter-disciplinary postgraduate examinations.

The curricula of colleges and universities that offer accounting majors are very similar. Most of them realize that under the social conditions of the development of technology such as the Internet and artificial intelligence, and the trend of globalization such as international trade, besides the emergence of foreign companies, they have arranged courses regarding computer applications, the use of accounting software, and international accounting standards in the accounting curriculum; even so, accounting undergraduates still seem to show a preference for switching to other fields for career or academic planning. Is this result from the fact that there is still room for improvement in the curriculum of the accounting program; is it that the broad curriculum extension has neglected the learning experience of the students, and the dazzling curriculum lacks the correlation and synergy among each other; and is it that the students have not been given enough pathways to apply learned theories to practice.

Indeed, most colleges and universities provide professional practice courses for accounting students, but whether the practice courses can realistically simulate the functions of accounting in the

organization, so that accounting undergraduates can fully apply the knowledge they have learned, have a basic understanding of the role and responsibilities of the discipline in the organization, and collaborate with the other departments of the organization, and provide a sufficient practical reference for the future direction of employment and study. The lack of a clear theoretical structure of accounting, the disconnection with the practical application and theoretical significance of the discipline, and the little knowledge of the macro development of the industry make accounting undergraduates lack of self-confidence in their future careers and lack of identification with the profession. This is not only detrimental to the academic progress of the accounting discipline and the accounting industry, and it also has several negative impacts on students' future academic and career planning.

## 2. Literature Review

Discussion and research of the curriculum of accounting in colleges and universities have been ongoing. Since the release of the National Standard for Teaching Quality in Accounting ("National Standard") in 2018 [1], Yang Ruiping et al. (2022), by comparing the "National Standard" with the actual curriculum and development in colleges and universities, pointed out that in the present curriculum of accounting, there are still problems that it is detached from the actual situation and lags behind the current situation of the industry. The article suggests that colleges and universities should continue to optimize the curriculum of accounting majors, increase the proportion of practical application courses, make full use of the privilege of independent discipline construction in colleges and universities, and cultivate accounting talents who can master the complete knowledge system of accounting disciplines, adapt to the continuous development of the industry, and realize the theory practiced in the real world.

Through the research and analysis of the employment rate and employment quality of accounting graduates in colleges and universities [2], Tang Jiaqin (2023) points out that many challenges encountered in the employment process of accounting undergraduates, and at the same time, questions the statistical assessment method and reliability of employment quality in colleges and universities, pointing out that the operation process of the statistical assessment of employment quality in colleges and universities has not formed a reliable and complete systematic method. There are still mistakes or incomplete assessment of industry development and talent demand. The author believes that only by realizing the organic unity of employment rate and employment quality, and continuously developing and improving the process and method of employment quality assessment, can we cultivate high-quality accounting talents that align with the industry's needs.

Not only do domestic scholars question the cultivation of undergraduate accounting programs, but foreign scholars have also provided much guidance on the teaching of undergraduate accounting. For example, E. Rebele et al. (2019) [3] pointed out that in the curriculum of undergraduate accounting degree programs in the United States, in addition to the mastery of basic accounting skills, courses designed to develop soft skills, such as critical thinking, professional ethics, and communication skills, do not achieve the expected teaching results. There is no reliable, scientific and objective measurement and judgment system for the soft skills learning outcomes and whether the instructors teaching the soft skills courses are qualified to teach soft skills. As a result, while students are learning professional skills, the little-achieved extension courses fail to improve students' own skills and may delay the process and effect of learning hard skills.

Nurkhodzha Akbulaev et al. (2021) [4], by researching the actual market demand, found that the difficulty of graduates of undergraduate programs in accounting to adapt to the market is to be attributed to the fact that the school, while training students, ignored the importance of incorporating the actual demands for becoming employees in the enterprise. While offering the courses, it did not give full consideration to the anticipation objectives of the courses, corresponding to the actual needs of the positions. The three scholars pointed out that researching the market and job requirements is a very important and indispensable part of the university's construction of a reasonable and effective

training system, through the statistics on the proportion of accounting employees in enterprises, their backgrounds, and the departments they work in.

Based on the previous literature, it is not difficult to see that the questioning of the rationality of the undergraduate accounting curriculum has existed, and the direction and focus of curriculum optimization are constantly being explored and updated. Scholars at home and abroad have widely used case studies, data research and other scientific methods to analyze and research specific schools, markets and enterprises to draw conclusions. In the study of the accounting undergraduate curriculum, some domestic scholars believe that even under the supervision and guidance of the "national standard", the design of accounting undergraduate curriculum is still not fully integrated with the actual needs of the industry, and fails to take into account the future career development of students. Combined with the research of foreign scholars, the irrational factors of the accounting undergraduate program are attributed to the slackness of the school's assessment of the industry, that is, the disconnection between the educational content and the industry's needs, and the lack of standards for teaching results, that is, the lack of a mature and complete testing system for teaching results.

However, among the extensive studies, researchers coincidentally focus more attention on the macro research and analysis of educational institutions and social environment, and as the direct audience of curriculum -- accounting undergraduates, their views on curriculum, their experience of participating in the curriculum and the process of knowledge construction and application, when exploring the curriculum facilities, are also an important research object. It is also an important research object, and students' views and opinions on the rationality and applicability of the curriculum should not be ignored.

Therefore, this study will analyze the students' learning experience and future planning intention through students' questionnaires and interviews, summarize the shortcomings and deficiencies of the undergraduate accounting curriculum when it is implemented, and provide suggestions on what can be improved regarding the accounting curriculum.

### **3. Research Design**

#### **3.1. Research Problem**

Starting from the real experience of accounting undergraduates on the curriculum, we analyze what specific micro-factors in the curriculum lead to the lack of identification of accounting undergraduates with their major. From the direction of students' career planning and the way of forming career plans, we explore the specific factors affecting the career planning of accounting undergraduates, and study whether there is any room for improvement from the school and the curriculum level that can provide students with clearer, more complete, and more explicit planning guidance.

#### **3.2. Research Methodology**

This study was conducted through data collection through questionnaires and interviews. Undergraduate accounting students of a comprehensive university in Jiangsu were selected as the main target of the questionnaire distribution and interview study. Firstly, the questionnaire was designed to collect the basic attitude of the undergraduate accounting students of this university towards the existing curriculum, and to discover the specific contradictions of the undergraduate accounting students in their study life, professional skill shaping and future planning. Based on the specific contradictions reflected in the questionnaire, the interview outline was set up to have more in-depth conversations with undergraduates of accounting in this university, to obtain the specific aspects of resistance to the curriculum for the undergraduates of accounting in this university. Finally, combining the questionnaire and interview data, we analyze the defects and deficiencies of this university's accounting curriculum and propose corresponding rectification directions.

### 3.3. Research Tools

#### 3.3.1 Questionnaire Design

The theme of the questionnaire is "Survey on the Satisfaction of Accounting Undergraduates with the Curriculum of a University", and the questionnaire includes questions about single-choice, multiple-choice, and matrix questions, which are related to the different choices of the students, to make sure the target group of students accurately. The questionnaire setting can be subdivided into seven dimensions, i.e., basic information, overall satisfaction with the curriculum, experience in general education courses, experience in required specialty courses, experience in introductory specialty courses, objective factors affecting the experience, and the direction of further education and employment. As shown in Table 1.

**Table 1.** Questionnaire dimensions

Dimensions	Elements
Basic Information	Major, grade level
Overall satisfaction with the curriculum	Course enjoyment, need for improvement, course difficulty
general education courses experience	Necessity, favoritism, and expectations
Required specialty courses experience	Necessity, inter-curricular relevance, test difficulty, factors affecting difficulty level
Basic specialty courses experience	Necessity, degree of improvement needed, directions for improvement
Objective factors affecting the experience	Teaching methods, course content, and other influences
Career planning	Access to information on career and academic advancement, future planning, and factors affecting future planning

Specific topic settings include: in the essential information dimension to confirm whether the students are undergraduate accounting majors in the university and the grade in which they are enrolled; in the dimension of overall satisfaction with the curriculum, the satisfaction is divided explicitly into the degree of course liking, the degree of perceived need for improvement, and the difficulty of the course; in the dimension of the experience of the general education courses, the extent to which the students perceive the necessity of the general education courses, the degree of liking, and the expectation of increasing the number of courses are collected; In the dimension of the experience sense of compulsory specialty courses, specific questions were asked about the necessity, correlation between courses, the degree of difficulty of exams, and factors affecting the degree of difficulty; in the dimension of introductory specialty courses, questions were asked about the necessity, the degree of need for improvement, and the direction of possible improvement; in the objective factors affecting the experience, the objective factors were categorized into the teaching method and the content of the teaching, besides other influencing factors; in the direction of further education and employment, the questions were asked about the acquisition of information on further education, future planning, and the factors affecting future planning. In the direction of further education and employment, questions were asked about access to information about further education and employment, future planning, and factors affecting future planning.

The data from this questionnaire was analyzed by SPSS with a reliability coefficient of 0.757 and a validity coefficient of 0.751. This indicates that the questionnaire has good reliability and validity in measuring the variables to be measured.

#### 3.3.2 Interview Design

The study collects specific flaws and deficiencies in the curriculum as perceived by undergraduate accounting students based on the contradictions reflected in the questionnaire data concentration, which were materialized into interview questions. The interviews were divided into four dimensions,

namely, general education courses, basic and specialized required courses, practical courses, and career planning. In the general education courses, accounting students at the university were specifically interviewed about their perceptions of different types of general education courses; in the interview questions related to major foundation and specialty courses, specific questions were asked about the pros and cons of the existing specialty courses, their content, and the directions in which they could be improved; and in the perceptions data collection for the practice courses, the interview questions focused on the necessity of the practice courses and the effectiveness of the existing practice courses.

## 4. Data Analysis

A total of 71 questionnaires were collected from the university, which has approximately 120 accounting undergraduate students who has been enrolled with the university since 2020. The three undergraduate accounting students who participated in the interviews were centrally from the junior and senior years, and their historical academic performance as reflected in their examination results was in a good state, and they all already carried some plans for their career and further education directions.

### 4.1. Analysis of Data on Satisfaction with Curriculum

According to the undergraduate professional cultivating program in accounting major officially given by the university where the survey was conducted, the undergraduate accounting courses can be divided into four parts: general education courses, basic specialty courses, required specialty courses, and experimental and practical sessions. From the questionnaire data collected on the degree of liking of students for different categories of courses, the student body for the degree of liking of the major categories of courses is moderately high, the number of students who hold a neutral or like the attitude of each type of course are in the majority, the average of the number of people who hold a neutral and like the major categories of courses accounted for 87.68% of the total number of people; regarding the need for improvement of the various types of courses, the data shown is basically consistent with the degree of students' liking for the various types of courses, i.e., the number of undergraduates who think that the various types of courses do not need to be improved and the number of those who hold a neutral attitude are relatively average and account for the majority. However, in the overall satisfaction rating data collected from the questionnaire on the curriculum design of accounting major for undergraduates of the university, the student body's attitude is concentrated in the low satisfaction and neutral position, accounting for 60.56% of the total number of participants.

#### 4.1.1 Factors Influencing the Undergraduate General Education Experience

Further cross-analysis of the data from the questionnaire on the grade from which the students came and the students' favoritism for the major classes, revealed that sophomores were at a high level of favoritism for the general education courses. In contrast, the favoritism rate collected from students in their junior and senior years, it shows a major decline, with a significant increase in the number of people with neutral attitudes. In contrast, the number of students who thought that the general education courses needed to be improved was at a lower level, by answering the question whether or not the courses needed to be improved significantly, the result of which was at odds with the trend of a large drop in the level of favoritism. In the questionnaire about the necessity rating of the general studies course, 66.19% of the students gave high recognition to the necessity of the general education courses. And 76.06% students in general gave high approval to general education courses in social sciences, followed by 57.75% in humanities, and some approval to general education courses in natural sciences and interdisciplinary subjects. The data from student interviews show that some students are able to find courses in which they have interest in the general education courses, and even if they are not interested in those courses, they feel that some of them are helpful to them. In order to pass the CET-4 and CET-6 English Exams, study abroad or work in foreign-invested

companies in the future, students generally think that college English is a pertinent representative one in the general education courses that is useful for students' personal development.

The interview data showed that although the number of general education courses offered by the university is in large number, the assessment standards, degree of difficulty and teaching methods varied, resulting in a two-tier evaluation of the general education courses from students. Even because of the large number of classes, the university would arrange the general education courses in the evening, causing students' resistance. Within a reasonable range of difficulty, students expressed their willingness to accept rich range of general education courses that varied in liberal arts fields. Although schools provide a large number of liberal arts courses for general education, the scope covered is not broad, and there is even the phenomenon that the contents of several compulsory general education courses are duplicated in the fields liberal arts. For general education courses with duplicated contents, they can be compressed and merged, and general education courses of more disciplines can be provided for students' electives, so as to give students the opportunity to understand more academic fields besides their own majors, and to provide students with more ideas and possibilities for their future development.

#### **4.1.2 Factors Influencing Undergraduate Students' Experience in Basic and Required Specialty Courses**

In the questionnaire data, 53.52% of the students think that some specific basic specialty courses have a positive effect on the construction of professional knowledge system, and 35.21% of the students think that most of the basic specialty courses have a positive effect on the construction of professional knowledge system, which shows that the student group is generally satisfied with the curriculum setting about the basic specialty courses. The student interview data show that students believe that the basic specialty courses cover a wide range of subjects, and the learning pressure is much smaller compared with the required specialty courses. Supplemented by the vivid teaching form of some teachers, basic specialty courses would be able to effectively provide theoretical support for the required study of specialty courses in the future. However, the basic specialty courses are always full of abstract theories, if not supplemented with rich cases and teaching forms, it is difficult for students to maintain their interest and concentration on the course, and eventually, they end up just passing the exams hastily. Therefore, for the basic specialty courses, the solutions of satisfying students' demands rely on the diversified teaching forms provided by teachers.

In the questionnaire data related to the required specialty courses, although 95.77% of the students recognized the essential status of the required specialty courses in the process of constructing professional literacy, and 81.69% of the students affirmed the correlation between the courses, 60.56% of the students believed that some of the required specialty courses had unclear coursework objectives when they were in an actual class. In the specific interviews, the student body believes that the correlation between the required accounting courses is still very high, but at the same time, some factors of the high correlation also come from the content duplicity among different required specialty courses. Because of the repetitiveness, the theoretical teaching of the accounting major courses takes up a lot of school time and occupation of curriculum, while the practical courses that can help students practice theories and consolidate skills are very scarce.

Combined with the students' questionnaire data on the difficulty of the basic and required specialty courses, the students' ratings in the dimensions of the difficulty of the teaching objectives, the depth of the course content, the teaching methods reflecting the requirements of the students' abilities, the students' ability to learn on their own, and the difficulty of the exams to meet the standards, generally reflect a medium to high rating, which indicates that in the standpoint of the students, the overall difficulty of undergraduate specialty courses in accounting is at a relatively high level. Specific questionnaire data reflecting the main resistance of students to prepare for the examination, focusing on the lack of practical consolidation of theory, basic concepts are not clear and the courses are boring. Among them, 73.68% of the students thought that the biggest factor was the lack of practical consolidation of theories, 43.86% thought that it was their lack of clarity of basic concepts, and 28.07% thought that it was due to the courses themselves being boring and dull. During the interviews, some

students suggested that specialty courses with high relevance or repetition rate could be compressed and combined, and enough class hours could be freed up for the practical courses, so that students could have the opportunity to fully combine theoretical learning with practical exercise, which not only improves the diversity of the teaching methods, but also meets the practicality required for students to learn the skills.

#### **4.1.3 The Impact of Practicum Courses on the Experience of Specialty Courses**

Students generally believe that practical operation and case study are more beneficial and effective for knowledge mastery in the study of accounting, while in actual classrooms, practical operation is the most missing components in the usual study. The specialty courses are mainly carried out in a theoretical way, supplemented by appropriate case studies and paper questions to consolidate, and practical operation is missing in the study process. 73.24% of the students think that the study of specialty courses can make them basically have the professional skills needed for their future careers, while 15.49% of the students think that they can't have the basically-needed professional skills, and only 11.27% of them show full confidence that they can fully master the professional skills in accounting. In the group of students who think they can basically have or can hardly master professional skills, 66.67% students widely believe that, the biggest flaw in the specialty courses is still the lack of practice opportunities, and 44.44% of them believe that the practice opportunities have been detached from the real situation of the employment market needs. In addition to practical courses, some students also believe that the bias number of courses in different categories and single-form teaching routine, are the more obvious defects in the current curriculum setting. Among the students who believe that they are able to fully possess professional skills, practical courses are considered to be the most important influencing factor required for the formation of complete professional skills, and specialty courses and extracurricular activities also play a relatively important role.

Student interviews further confirmed that there is a big contradiction between the demand of the accounting undergraduate students for practical courses and the quality of the practical courses actually provided by the university. Most of the students believe that practice is an essential and effective way to consolidate their professional skills, but the practical courses provided by the university generally have problems such as vague content, insufficient duration and detachment from reality, which do not meet the students' needs for understanding and practicing their professional skills. In addition, in the internship which students participate, reflecting the real position in which accounting department is in an enterprise, the real accounting functions and duties are still unsatisfactory. As a result, students' interest in accounting work and sense of identity is actually at a low level.

#### **4.2. Reflections on the Status of Undergraduate Accounting Students' Future Career Plan**

Regarding how students obtain information about further education and employment after graduation from the accounting undergraduate program, from the questionnaire data, the way students mainly rely on is searching in social media. 66.2% of the students said that they often use Baidu, Jieyin, and Zhihu and other commonly used social media, to collect relevant information. Through the course instructors, counselors and academic advisors is also a more common way to obtain information, of which 47.89% students came to get information through the class instructors talking about topics related, and students who choose to appoint consultation with academic advisors or counselors accounted for 45.07%. Some students can also make use of the lectures organized by the school or school's sub-college, or the employment and market research analysis provided by the school's official website to obtain information, which accounted for 36.62%. This shows that the main source of information that students can obtain about employment and further education is still social media, which is of doubtful authenticity and credibility, and only a few students can extract effective information from the resources provided by school, which may imply that the school's provision of information about employment and further education is not well or the information provided is not of high reference value, spontaneously, students can only search for information related to employment

and further education of accounting majors through other ways. Although a wide range of guest speakers were invited to the public lectures provided by school, the number of students who benefited from the lectures is not large, indicating that the university may not have publicized the lectures sufficiently, which resulted in the lack of students' interest in participating in the lectures. The data from the student interviews confirmed that the university did provide some ways for students to engage in long-term planning, such as participating lectures and consulting academic tutors. However, regarding raising students' awareness of long-term planning, the university has not done a good job. Some students lack the awareness of self-planning and do not take the initiative to use the existing resources of the university for career or academic planning, which leads to the fact that they are forced to choose the career and academic direction that they are not interested in or to follow the big trend hastily, ending up with being at a loss as to their own future and development at the end of their four-year undergraduate careers. Some students said that throughout the whole college years, many students fail to raise the awareness of the importance of making future plans. The university leaves students to gain independent recognition of the importance of career planning, spontaneous search for information access channels, consciously participate in internships to accumulate experience and improve self-competence, to have a complete future development plan at the end of the senior undergraduate year, without sufficient assistance from the university.

When questions related to the future planning of accounting undergraduates after graduation are mentioned in the questionnaire, the objective data show that the vast majority of students still choose the direction same as accounting of their college major, regardless of whether it is to go to graduate school or start work life. Among them, 45.07% of the students determine or intend to stick to major in accounting for graduate school, 38.03% of the students determine or intend to stick to accounting direction in employment, even in the 8.45% of the accounting undergraduates who tend to choose to change their majors for graduate school, half of the students prefer to continue to the economics and management fields, or other disciplines for graduate school which are still closely related to the major accounting. However, when exploring the reasons behind accounting undergraduates' choice of future education and employment direction, the questionnaire data showed that 62.5% of the students who chose to go to graduate school in accounting or to be employed in accounting field took into account the objective factors of major counterparts and employment prospects, while very few students chose to continue to pursue further education or employment in the accounting major because of their hobbies and interests. The results of the interviews are also consistent with the data. Although students will tend to stick on accounting field when going to graduate school, the starting point of the students is not out of interest in accounting itself or academic pursuit, but more based on the pressure of postgraduate competition, the comprehensive consideration of the major counterparts, the difficulty of finishing Master's Degree in graduate school, and other factors, and finally make the decision to study concentration for graduate school.

## **5. Conclusions and Discussion of the Study**

### **5.1. Findings**

Consolidating the results from analysis of both questionnaire data and interview results above, the following key conclusions can be summarized:

(1) Accounting undergraduates' sense of satisfaction over the general education courses is at a high level. However, the number of students who think that improvement is needed is high simultaneously, mainly because the assessment standards, degree of difficulty and teaching methods of the general education courses are uneven.

(2) The level of fondness and satisfaction of accounting undergraduates for the basic specialty courses and the required specialty courses are at the medium-high level, but there is still some room for improvement. The main problem lies in the high correlation but also high repetition of content among the required specialty courses, which leads to a large number of class hours occupied by theoretical teaching and a relative lack of practical courses.

(3) Accounting undergraduates have a greater demand for practical courses, but the practical courses provided by the university generally share the problems of vague content, insufficient length and detachment from reality, which cannot meet the students' needs for understanding and practicing professional skills. Undergraduate accounting students are generally holding positive foresee about the job prospects within the accounting department, but their interest in and identification with accounting is actually at a low level.

(4) According to the future plans which accounting undergraduates have conceived before graduation, the vast majority of students still choose the direction of continuation in accounting for future career. Nonetheless, the reason for this specific persistence with accounting is more out of the objective factors of the profession counterparts and employment prospects than out of the interest in the profession itself or academic pursuit.

(5) Suggestions from students include: the university should reform the general education courses, by unifying the assessment standards, setting reasonable difficulty degree for exam, innovating the teaching methods, to improve the learning experience of students; the university should adjust the required specialty courses of accounting, by integrating and compressing the repetitive contents, increasing the proportion of practical courses, to improve the quality of practical teaching; the university should strengthen the publicity of accounting major, improve the students' sense of identity with accounting work, and guide the students to choose the direction of career development according to their interests and abilities.

## **5.2. Discussion on the Direction of Curriculum Optimization**

### **5.2.1 Directions for Optimizing the Experience in Courses in different Categories**

Under supervision, the curriculum of the university fully meet the requirements of the "national standard" for the undergraduate accounting program in terms of the major categories of courses, the composition of credits, and the list of requirements for graduation. However, there are shortcomings and deficiencies in the implementation of specific courses, i.e., general education courses, basic specialty courses, required specialty courses, and practical courses, which are reflected in the implementation of specific teaching and learning process.

#### **(1) Suggestions for optimizing general education courses**

The main problems with the general education program center on the narrow subject areas and the varying difficulty of the courses. Although the undergraduate accounting program of the university provides a large number of general education courses, the subject areas of the general education courses are too intersectional, and the "high school" class-based course selection method of the university makes students' class time and subject choices even narrower, which polarizes students' performance in the classroom. Some general education courses content and assessment standards are too simple or too difficult, which will affect the learning effect of accounting undergraduates in general education courses.

Colleges and universities should provide accounting undergraduates with richer types of general education courses that cover a broad range of disciplines. When providing elective general education courses, students are given multiple and free choices so that they can fully explore the possibilities of self-development direction in different disciplines. When providing the required general education courses, the repetition between courses should be reduced, to provide students with a richer perspective in a limited number of courses.

#### **(2) Suggestions for optimizing basic specialty courses and required specialty courses**

As a list of courses aimed at expanding the broad vision of accounting undergraduates in accounting-related disciplines, under the circumstances that of less pressure on coursework and lower assessment standards, more diverse teaching methods should be used by tutors of the basic specialty courses to enable students to obtain a broad vision of the accounting discipline in a spontaneous way, and to become the best support for the required specialty courses.

Required specialty courses play a fundamental role in shaping students' professionalism, and students widely believe that the shaping of professionalism cannot be separated from the auxiliary

assistance of practical exercise. It would be difficult to meet the needs of students in mastering professional knowledge, if universities can only provide single-form class with stubborn and limited process of familiarizing with theory, doing paper exercises and striving to win high exam scores. Therefore, colleges and universities can try to introduce appropriate practical exercise in the required specialty courses of undergraduate accounting program, instead of employing simplistic theoretical teaching method, so that theoretical learning and practical application can be fully integrated.

(3) Suggestions for optimizing practical courses

The practical courses offered by this university in the undergraduate accounting program suffer from the problems of insufficient length, detachment from practice, and even detachment from theoretical teaching. In response to these notable problems, colleges and universities should pay close attention to the quality of practical courses and provide students with practical courses that are similar and relevant to the current needs in employment market and situation in specific workplace in accounting field.

### **5.2.2 Directions for Improving Colleges and Universities' Career Advancement Planning Assistance for Undergraduate Accounting Students**

(1) Emphasizing the cultivation of students' awareness of planning for further education and employment

Colleges and universities should pay attention to increasing the awareness of career planning for undergraduate accounting students, so that students are able to be at least aware that getting bachelor's degree is not the destination of life. Undergraduate accounting studies are meant to provide a solid foundation for longer-term academic studies or occupation career. Students must clearly understand that entering an undergraduate accounting program does not mean that academic studies in accounting or work in accounting department will be the student's subsequent professional destination, but rather that they should start from their own strengths, interests, and passions, making plans and directions for their subsequent academic or occupation careers.

(2) Provision of multiple pathways to assist undergraduate students in planning for further education and employment

At present, the ways for students of the university to obtain guidance on career planning for further studies are actually quite diversified, in particular, in addition to the experience shared by academic advisors and teaching staff, schools or sub-colleges will also invite outstanding graduates, professional scholars, and successful people in the industry to give lectures. However, the efficiency of these resources for students is not high. Colleges and universities can consider increasing the publicity of the lecture activities and combining them with the cultivation of raising students' awareness of planning, or even carrying out lectures through different ways, such as providing live streaming and recordings, in addition to in-person lectures, so that students can make full use of the existing resources to complete their career planning as much as possible.

(3) Timely collection and updating of data on accounting in real world of education and employment

Colleges and universities, as social education institutions, have the ability to conduct timely, adequate and complete research on the pressure of employment and advancement in accounting field. Colleges and universities, out of their social responsibility to cultivate professionals, should provide students with solid and reliable information, which would be applied as references for their career planning, based on scientific and realistic industry surveys.

### **5.3. Recommendations for Future Research**

In the related research on curriculum, micro-level details are essential research aspects, teachers, teaching, and even all aspects of campus life may play a role as the determining factor. Through digging these hidden factors in the micro-level, some possible multifaceted and multi-level directions for the optimization of curriculum can be provided.

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