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Research on Strategies for Enhancing the Quality of "Dual-Qualified" Accounting Faculty Development in the Context of Industry-Education Integration

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Abstract: In the era of the "new normal," as the reform of the national industrial structure continues to deepen and industrial transformation escalates, the central government has put forward a new concept of "deepening the integration of industry and education." This provides new direction for higher education reform in China. The cultivation of "dual-qualified" teachers, to some extent, aligns with the current demands of society and economic development. Building a "dual-qualified" teaching staff is a crucial task for transitioning universities, especially in fields like accounting that require a close integration of theory and practice. In the context of university transformation, a careful examination of the construction of a "dual-qualified" teaching staff in accounting can enhance the quality of accounting professionals' education and better serve local economic development. This article, based on the backdrop of industry-education integration, analyzes the current status of the construction of "dual-qualified" teaching staff in accounting and explores strategies to enhance the quality of this construction.

Keywords: Industry-education Integration; Accounting Profession; Dual-qualified Teachers; Teaching Staff Development.

1. Introduction

"Industry-Education Integration" first appeared in 2007, and in 2017, it was formally recognized as a key education and industrial policy in China. The continuous development of China's education sector has supplied a significant number of talents for socialist construction and has accelerated the pace of socialist modernization. However, due to the influence of the institutional framework, the alignment between industry demand and talent supply in terms of level, structure, and quality is not yet fully realized. Deepening industry-education integration is an inherent requirement to promote the alignment of the innovation chain, education chain, and talent chain.

For the construction of a "dual-qualified" teaching staff in higher education institutions, deepening industry-education integration is an essential path. Simultaneously, building a high-quality "dual-qualified" teaching staff is a fundamental requirement for deepening industry-education integration. These two aspects are mutually reinforcing and intimately connected. Accounting is a highly applied discipline, and only when theory is closely linked to practice can ideal results be achieved. To meet the requirements of the market-oriented economy, the teaching offered by local undergraduate institutions in the field of accounting must focus on training applied accounting professionals. Therefore, strengthening the construction of a "dual-qualified" teaching staff in accounting is of utmost importance.

This article, using the example of the accounting profession, briefly outlines the current status of "dual-qualified" teacher development, and analyzes and explores strategies to enhance the quality of "dual-qualified" teaching staff development in the context of industry-education integration.

2. The Essence of Industry-Education Integration

Industry-Education Integration refers to the organic collaboration between the industrial sector (enterprises and industries) and the education sector (schools and educational institutions) to work together in meeting the demands of the labor market, enhancing educational quality, and nurturing individuals capable of adapting to industrial development and societal progress. Its essence includes:

(1)Close Collaboration between Industry and Education: Industry-Education Integration encourages the establishment of close collaborative relationships between the industrial and educational sectors to ensure that education and training are closely aligned with industrial demands.

(2) Alignment of Curriculum and Teaching Content with Real-world Needs: Industry-Education Integration necessitates that educational institutions develop courses relevant to market demands, ensuring that teaching content matches practical occupational requirements.

(3) Elevation of the Teaching Staff: It prompts educational institutions to possess teachers with practical industry experience to better impart real-world skills and knowledge.

(4) Internship and Practical Opportunities: Students gain practical experience in actual work environments, aiding in their better adaptation to future careers.

(5)Research and Innovation: Industry-Education Integration also involves collaborative research projects, encouraging both the educational and industrial sectors to jointly address real-world issues and drive innovation.

In summary, Industry-Education Integration aims to bridge the gap between education and industry, ensuring that education serves the societal and economic needs better and provides students with improved career preparation and development opportunities. This is one of the favored educational development models in many countries,

contributing to increased employment rates and economic competitiveness.

3. The Essence of "Dual-Qualified" Teachers

The term "Dual-Qualified" teachers refers to educators who possess expertise and qualifications in two distinct areas, typically academic knowledge and practical skills relevant to a particular field. Their essence includes:

(1) Academic and Practical Expertise: "Dual-Qualified" teachers are equipped with both theoretical knowledge and practical skills. They have a deep understanding of academic subjects and, at the same time, possess the hands-on experience required for real-world application.

(2) Integration of Theory and Practice: These educators bridge the gap between academic theories and practical applications, offering students a comprehensive learning experience that combines classroom instruction with real-world insights.

(3) Enhanced Teaching Effectiveness: The combination of academic and practical expertise equips "Dual-Qualified" teachers to provide students with a well-rounded education that prepares them for the challenges of the workforce.

(4) Role Models for Students: They serve as role models for students, showcasing the possibilities of blending academic excellence with practical competence.

(5) Adaptation to Industry-Education Integration: In the context of industry-education integration, "Dual-Qualified" teachers play a pivotal role in aligning education with industry needs, contributing to the development of a workforce that is better prepared to meet the demands of the job market.

In essence, "Dual-Qualified" teachers represent a critical component of education systems aiming to provide students with a holistic education that not only imparts theoretical knowledge but also equips them with practical skills, fostering a more well-rounded and adaptable workforce.

4. The Necessity of Building "Dual-Qualified" Teaching Staff in the Context of Industry-Education Integration

In the context of industry-education integration, there are several compelling reasons for the imperative need to construct a teaching staff composed of "Dual-Qualified" teachers:

(1) Alignment with Industry Needs: The demands of the rapidly evolving job market necessitate that educational institutions produce graduates with not only academic knowledge but also practical skills. "Dual-Qualified" teachers are uniquely equipped to bridge this gap, ensuring that graduates meet industry requirements effectively.

(2) Enhanced Curriculum Relevance: Industry-education integration entails that the curriculum and teaching content should be highly relevant to practical industry needs. "Dual-Qualified" teachers are well-positioned to develop and deliver curricula that precisely address these requirements.

(3) Real-world Experience: These educators bring real-world industry experience into the classroom, enriching the learning process with practical insights and examples. This experience is invaluable for students seeking to understand how theoretical concepts apply in actual work settings.

(4) Adaptation to Changing Environments: In a fast-paced and ever-changing industrial landscape, the adaptability of "Dual-Qualified" teachers allows educational institutions to respond to new developments swiftly, ensuring that the education provided remains up-to-date and practical.

(5) Facilitation of Industry-Education Collaboration: "Dual-Qualified" teachers are well-suited to collaborate with industry partners in research projects, internships, and other activities, further strengthening the ties between education and the workplace.

(6) Preparation of Job-Ready Graduates: By instilling both academic knowledge and practical skills, "Dual-Qualified" teachers prepare students to be job-ready upon graduation, which is a fundamental goal of industry-education integration.

In summary, the construction of a "Dual-Qualified" teaching staff is essential in the context of industry-education integration as it addresses the critical need for education to align with industry demands, provide practical skills, and produce graduates who are well-prepared to excel in the dynamic job market. These teachers play a pivotal role in strengthening the connection between education and industry, ultimately benefiting students and the broader economy.

5. The Necessity of Building a "Dual-Qualified" Teaching Staff in the Field of Accounting

5.1. The Construction of a "Dual-Qualified" Teaching Staff is an Inevitable Requirement for Accounting Education

Building a "Dual-Qualified" teaching staff in the field of accounting is an imperative need for several reasons, and it is an inherent requirement for the effective training of accounting professionals. Here's an elaboration:

(1)Alignment with Industry Standards: The accounting profession is highly dynamic, with regulations and practices continuously evolving. To prepare accounting students for real-world challenges, "Dual-Qualified" teachers, who possess both academic knowledge and practical experience, are essential. They can ensure that the curriculum aligns with current industry standards.

(2)Real-world Application: Accounting is not merely about theory; it's about applying principles to real financial situations. "Dual-Qualified" teachers can provide students with practical insights, case studies, and examples that bridge the gap between classroom learning and professional practice.

(3)Meeting Market Demands: The job market for accountants demands professionals who can handle complex financial scenarios, adapt to technological changes, and understand the intricacies of financial regulations. "Dual-Qualified" teachers are better equipped to prepare students for these challenges.

(4)Enhanced Teaching Quality: "Dual-Qualified" teachers can offer a more holistic and well-rounded education by incorporating practical experience into their teaching methods, ultimately improving the quality of education in accounting programs.

(5)Industry Collaboration: In the context of industry-education integration, "Dual-Qualified" teachers can collaborate with accounting firms and organizations, facilitating internships, research projects, and guest lectures. This strengthens the connection between academia and the accounting industry.

(6)Preparation of Ethical Professionals: Beyond technical skills, the accounting profession demands ethical behavior and integrity. "Dual-Qualified" teachers can instill these ethical values through practical examples and real-world experiences, ensuring that graduates are not only skilled accountants but also ethical professionals.

In conclusion, constructing a "Dual-Qualified" teaching staff in the field of accounting is vital for ensuring that accounting education remains relevant, practical, and responsive to industry demands. These teachers are essential in equipping students with the knowledge and skills required to excel in a dynamic and evolving field like accounting.

5.2. Building a "Dual-Qualified" Teaching Staff is an Inherent Requirement for Teaching Reform in Accounting Education

The construction of a "Dual-Qualified" teaching staff is not just a necessity but also an intrinsic requirement for educational reform within the field of accounting.

(1) Innovation in Teaching Methods: Teaching reform in accounting education often involves the introduction of innovative and effective teaching methods. "Dual-Qualified" teachers, with their practical industry experience, are better suited to implement these new methodologies, ensuring that students receive a more engaging and relevant education.

(2)Enhanced Curriculum Development: As accounting practices evolve, curricula must adapt accordingly. "Dual-Qualified" teachers can actively participate in curriculum development, incorporating real-world practices and industry trends into the coursework.

(3)Real-world Problem Solving: Teaching reform frequently emphasizes problem-based learning and practical applications. "Dual-Qualified" teachers are adept at presenting real-world problems and guiding students in finding solutions, a crucial aspect of modern accounting education.

(4)Interdisciplinary Approaches: To address complex financial challenges, interdisciplinary knowledge is often required. "Dual-Qualified" teachers, with their dual expertise, can bridge the gap between accounting and related fields, fostering a more comprehensive education.

(5)Professional Network Integration: These teachers often have extensive professional networks within the accounting industry. This network can be leveraged for guest lectures, internships, and other collaborative opportunities, enriching students' educational experiences.

(6)Adaptation to Regulatory Changes: The accounting field is highly sensitive to changes in regulations and compliance standards. "Dual-Qualified" teachers can help students stay updated on these changes and prepare them for compliance requirements in practice.

(7)Ethical Education: In an era of increased emphasis on ethics in accounting, "Dual-Qualified" teachers are well-placed to impart ethical principles and practical scenarios that highlight the importance of ethical conduct in the profession.

In essence, the construction of a "Dual-Qualified" teaching staff is an inherent requirement for the ongoing improvement and adaptation of accounting education to address contemporary challenges and provide students with a high-quality, industry-relevant, and ethically-grounded education. It is a critical element in teaching reform efforts within the field of accounting.

6. The Current Status and Challenges in Building a "Dual-Qualified" Teaching Staff in Public University Accounting Programs

The development of a "Dual-Qualified" teaching staff in accounting programs at public universities is an ongoing process with its own set of circumstances and challenges.

6.1. Current Status

(1)Mix of Academic and Practical Backgrounds: Some public universities have made progress in hiring faculty members with a combination of academic qualifications and practical industry experience. This blend of expertise helps bridge the gap between theory and practice.

(2)Curriculum Updates: Many universities have revised their accounting curricula to incorporate practical components and real-world case studies. This step reflects an effort to align academic programs with industry requirements.

(3)Industry Partnerships: Some public universities have established partnerships with local businesses and accounting firms. These partnerships provide students with opportunities for internships and exposure to real-world accounting practices.

6.2. Challenges

(1)Limited Pool of "Dual-Qualified" Teachers: Finding and retaining "Dual-Qualified" teachers can be challenging, as individuals with practical industry experience may be in high demand in the job market, leading to faculty shortages.

(2)Balancing Research and Teaching: Faculty members often face pressure to engage in academic research, which can sometimes divert their focus from teaching and practical instruction.

(3)Faculty Development: Faculty development programs that help academic teachers gain practical experience and industry teachers gain academic qualifications are often lacking or underfunded.

(4)Resource Constraints: Many public universities may have limited resources to invest in faculty development, practical training, and curriculum enhancements, hindering efforts to build a "Dual-Qualified" teaching staff.

(5)Changing Regulatory Environment: Accounting practices and regulations are subject to frequent changes. Keeping curricula and faculty expertise up-to-date can be a constant challenge.

(6)Ethical Education: Instilling ethical principles in accounting students is a growing concern. Faculty members may need more support and training to effectively incorporate ethics into their teaching.

In conclusion, while progress has been made in constructing a "Dual-Qualified" teaching staff in public university accounting programs, several challenges persist. Addressing these challenges requires a commitment to faculty development, resource allocation, and ongoing collaboration with industry partners. The goal is to continue improving the quality of education and ensuring that graduates are well-prepared for the evolving field of accounting.

7. Approaches to Strengthening the Construction of a "Dual-Qualified" Teaching Staff in Accounting Programs

Strengthening the development of a "Dual-Qualified" teaching staff in accounting programs involves a strategic approach that combines various elements. Here are some key approaches to enhance the construction of such a faculty:

(1)Recruitment and Retention: Identify and recruit individuals with both academic qualifications and practical industry experience. Develop strategies to retain these "Dual-Qualified" teachers by offering competitive compensation and support for their professional development.

(2)Faculty Development Programs: Establish faculty development programs that focus on enhancing the practical skills and academic qualifications of existing faculty members. These programs can include industry internships, certifications, and specialized training.

(3)Collaboration with Industry: Foster strong relationships with local businesses, accounting firms, and industry associations. Encourage professionals to participate in part-time teaching roles, share their expertise, and provide real-world insights.

(4)Curriculum Enhancement: Continuously update and enhance the curriculum to reflect current industry trends and demands. Ensure that practical components, case studies, and real-world applications are integrated into the courses.

(5)Ethical Education Integration: Develop programs and materials that incorporate ethics and professional conduct into the accounting curriculum. Use real-world scenarios to demonstrate the importance of ethical behavior.

(6)Support for Research: Balance the focus on research with teaching excellence. Encourage faculty members to engage in research projects that have practical applications and industry relevance.

(7)Resource Allocation: Allocate sufficient resources to faculty development, including funding for industry certifications, practical training, and professional memberships. Ensure that faculty have access to the necessary tools and technology for both teaching and research.

(8)Student Involvement: Involve students in real-world projects, internships, and collaborative research efforts. This not only enriches their learning experiences but also allows them to interact with "Dual-Qualified" teachers.

(9)Feedback Mechanisms: Establish mechanisms for obtaining feedback from students, industry partners, and faculty members themselves. Use this feedback to continuously improve teaching and curriculum design.

(10)Professional Development Plans: Encourage each faculty member to create a professional development plan that aligns with the goals of the accounting program and the needs of the local job market.

(11)Mentorship Programs: Implement mentorship programs that pair "Dual-Qualified" teachers with less experienced faculty members. This can facilitate knowledge transfer and support professional growth.

(12)Recognition and Incentives: Recognize and reward faculty members who excel in both their academic and practical roles. Incentives can motivate and retain top talent.

(13)Industry Advisory Boards: Create advisory boards composed of industry professionals who can provide guidance and feedback on curriculum development and faculty training.

By combining these approaches, educational institutions can make significant strides in building a "Dual-Qualified" teaching staff for accounting programs, ensuring that graduates are well-prepared for the complexities and demands of the accounting profession.

8. Conclusion

Since the 1990s, the construction of a 'Dual-Qualified' teaching staff has garnered widespread attention from scholars, resulting in an increasing number of academic papers. There are diverse pathways for building a 'Dual-Qualified' teaching staff, and this process is not a one-size-fits-all endeavor. There is no single method that can yield immediate results. Instead, educational institutions must consider their own characteristics and socio-economic conditions and adopt appropriate measures to promote the development of a 'Dual-Qualified' teaching staff in the field of accounting."

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