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# Artificial Intelligence and Industry-Education Integration: Pathways for Enhancing the Professional Competency of Accounting Talents

**Lin Li[1], Wei Feng[2]**

*[1]Accounting Institute, Hainan Vocational University of Science and Technology, Haikou, Hainan, China*

*[2]Tus-Holdings Co., Ltd., Beijing, China*

**Abstract: With the rapid development of artificial intelligence (AI), big data, blockchain, cloud computing, intelligent financial technology and other applications of AI, many fields in accounting have been changed in various ways. The old system of accounting education can no longer meet the requirements for the new era. Under the dual impact of artificial intelligence and industrial integration in education, higher education institutions are now striving to cultivate accounting talents with strong digital literacy, practical ability, analytical thinking, professional ethics and innovation capabilities. This paper studies the paths for strengthening the professional capabilities of accounting talents through industry-education integration in the era of AI-driven transformation. Based on the theory of competency-based education and collaborative education, this paper identifies the problems in the cultivation of accounting talent, such as an outdated curriculum, a lack of practical teaching, weak training in digital literacy, and superficial school-enterprise cooperation. In addition, the paper suggests several paths for competency enhancement, such as curriculum optimisation, strengthening work-integrated learning, improving digital literacy, developing dual-qualified faculty, enhancing collaborative governance, and reinforcing professional ethics education. Based on the above qualitative analysis and literature studies, it can be concluded that close cooperation between universities and enterprises is needed to bridge the gap between education and industrial requirements. Based on the above results, it is proposed that the cultivation system for accounting education actively respond to technological changes and promote the all-round development of high-quality accounting talents who are well-adapted to intelligent financial environments.**

**Keywords: Artificial Intelligence; Industry-Education Integration; Accounting Education; Accounting Talent; Digital Competency**

## 1. Introduction

The world economy is undergoing a period of digitalisation and intelligent technology innovation now. With the development of new technologies, some of the enterprise's modes of operation and funds management have changed, and now AI and big data analysis are also being introduced. Intelligent financial technology has also changed the accounting profession in recent years by automating some repetitive accounting work and improving its efficiency. Therefore, enterprises are beginning to demand accountants who have a solid foundation in traditional accounting and are also good at digital technology; they need to be strategic thinkers, highly analytical and good communicators, and have good morals. The Nature of Accounting Work Has Changed Due to Artificial Intelligence. With the development of intelligent financial systems, traditional accounting and bookkeeping methods, voucher processing, invoice verification, reimbursement review, etc., are gradually being replaced. Modern accounting professionals are expected to participate in data analysis, risk management, strategic decision-making, internal control, and enterprise governance. As a result, accounting education faces unprecedented challenges and opportunities. Universities and vocational institutions must reform talent cultivation models to adapt to industrial transformation and technological innovation.

Under this context, industry-education integration has become an important strategy for higher education and vocational education

reform. Industry-education integration refers to collaborative cooperation between educational institutions and enterprises in curriculum development, practical training, internship arrangements, scientific research, technological application, and talent cultivation. Through integrating industrial resources with educational resources, universities can cultivate application-oriented accounting talents who better satisfy labor market demands. In recent years, many countries have emphasized school-enterprise collaboration, work-integrated learning, and competency-based training as important directions of educational reform. In China, industry-education integration has also become a key approach to improving talent cultivation quality and supporting economic transformation. The integration of AI technology with industry-education collaboration provides a new pathway for improving accounting students' professional competency.

However, many accounting programs still face several problems. First, traditional curricula are still focused on theory and do not fully integrate intelligent finance, data analysis and AI applications, etc. Second, many of the teaching resources are not practical; as a result, students have limited opportunities to take part in real business projects. Third, the mechanism of school-enterprise cooperation is relatively shallow and short-lived. Fourth, digital literacy and cultivation of interdisciplinary ability are lacking. Finally, some accounting software does not consider ethics and social responsibility in education. Therefore, research on how to cultivate the professional qualities of accounting talents in the era of artificial intelligence and industry-education integration has gradually received increasing attention. This paper will analyze the issues of reform in accounting education and put forward some practical measures to strengthen students' digital literacy.

## 2. Literature Review and Theoretical Commentary

### 2.1 Existing Theoretical Progress

Research on the reform of accounting education has moved away from traditional knowledge transmission to competency-oriented talent cultivation. Scholars generally agree that, nowadays, the all-around abilities of accounting professionals are required. De Villiers [1] is of the opinion that the accounting curriculum should also cultivate students' soft skills for life, such as communication and cooperation, to help them adapt better to life outside of school. Based on the above reasons, the focus of accounting education should be shifted from the teaching of accounting standards and bookkeeping methods to developing students' adaptability and social skills.

With the progress of digitalisation, research in accounting education has begun to focus more on technological literacy and data skills. Sledgianowski, Gomaa and Tan [2] have proposed incorporating big data, information systems and technology literacy into the entire accounting curriculum rather than limiting it to a single software class. Qasim and Kharbat [3] have also shown that blockchain, business analytics and artificial intelligence are all changing the topics of accounting practice and research at the same time. Based on the above studies, digital topics should be linked to accounting judgment, control and reporting, as well as decision support.

Pan and Seow [4] reviewed the information technology capabilities that accounting graduates are required to have and pointed out a persistent deficiency in the curriculum's content for digitally-enabled practice. According to the above analysis, the problems pointed out by universities and enterprises are likely to occur: students understand accounting rules but are unable to operate in an integrated-system, automated, and data-driven environment.

Research on industry-education integration and work-integrated learning has also received increased academic attention. Jackson and others [5] have proposed an industry-aligned capability framework to evaluate student performance in work-integrated learning. Based on the above studies, schools and enterprises have worked together to boost students' real-life abilities and job prospects. Lewis et al. [6] have proposed an evaluation model for work-integrated learning in accounting education and found that enterprise participation can help students develop professional skills and adapt to the workplace better.

Competency-based curriculum design should also consider the long-term professional development of graduates. Lawson and others [7] have put forward an all-round system for accounting knowledge that includes other necessary qualities such as communication, leadership, analysis, moral reasoning, etc.

Employer evidence also indicates that only technical knowledge does not meet the requirements of the workplace [8].

Theoretically, this study will be based on the theories of competency-based education and collaborative education. Competency-based education aims to cultivate people's ability to apply knowledge in life through all-round development, rather than learning. Based on this theory, educational goals should be in line with the demands for knowledge, skills, values and behaviour in actual work life. The six types of competency development for accounting education are technical accounting skills, digital literacy, communication ability, ethical awareness, innovation capacity and strategic thinking. An aim-oriented approach is also in line with the global direction of education and enterprise certification; continuous updates to the syllabus and measurable results of learning are now required [9,10].

Collaborative education theory proposes cooperation among universities, enterprises and industry, professional organisations and governments in talent cultivation. Industry-education integration is an application of collaborative education theory in practice. A joint-governance model can better meet the needs of the industry in schools and thus adjust the curriculum accordingly. Enterprises can offer practical training materials, internships, real-life business cases and professional mentors, and universities will provide theoretical support and systematic talent cultivation assistance.

Under the AI-driven change, accountants need to be more all-rounders who can combine their accounting knowledge with information technology, data analysis and management thinking in the era of Big Data and open data. Therefore, combining the theory of competency-based education with the theory of collaborative education can offer new ideas for revising the accounting curriculum, practical training system, evaluation mode, etc.

### 2.2 Commentary on Existing Studies

Existing studies have provided a foundation for this research. On the one hand, studies on accounting education have clarified that the competency structure of accounting talents is expanding from technical accounting skills to all-encompassing professional abilities, including digital literacy, communication, ethics and innovation. At the same time, some studies have also found that by cooperating with the industry and education institutions, universities and enterprises can help improve the practical skills and competitiveness of students in the job market.

There are still some defects in the current studies. First, many studies have focused on technological changes and have not dealt with collaborative education modes. They have put forward the demand for AI, data analysis and intelligent finance, but have paid less attention to how universities and enterprises can cooperate to implement these in talent training. Second, some studies have not fully considered the impact of AI on competency requirements when discussing industry-education integration. Therefore, research has not been conducted to explore the relationship among technological changes, cooperative learning and the cultivation of professional qualities systematically. Third, the previous studies have focused on the topics of curriculum reform, practical teaching, faculty development and evaluation system independently. All of the above indicators should be collectively considered to achieve the purpose of enhancing the professional ability of accounting talent. Fourth, empirical studies have not been conducted to verify the effectiveness of AI-oriented industry-education integration in accounting education. Future research will also investigate whether the new policies have affected the students' abilities. Based on the above review, this paper believes that the improvement of accounting talent's professional competence should be regarded as an all-encompassing process. Artificial intelligence has changed the content and requirements of accounting competence, and industry-education integration offers practical resources and institutional support for the development of this competence. Therefore, this paper attempts to build an all-encompassing discussion by integrating artificial intelligence, industry-education integration, and the cultivation of professional competence in accounting talent.

## 3. Challenges in Accounting Talent Cultivation

### 3.1 Outdated Curriculum Systems

Most accounting software still adhere to the traditional theory of accounting, accounting standards and tax regulations, manual record-keeping procedures, and lack a systematic

application of artificial intelligence, blockchain, big data analysis, intelligent finance, cloud accounting, digital auditing, etc. As a result, there is a considerable gap between the curriculum and the practical demands of digital-transformation enterprises for their graduates. Traditionally, the modules of the curriculum system are separate courses, such as financial accounting, management accounting, auditing, taxation and financial management. Although the above courses are necessary, they are generally in a static form and use simple examples and rules that do not reflect the actual complexity of modern business. Therefore, although students are familiar with accounting rules, they may be unable to apply these rules in automated, data-driven and platform-based work situations. Curriculum reform is generally slower than the changes in technology. Intelligent financial systems, automated invoice verification, real-time data dashboards and AI-assisted audit tools are being implemented at an increasing rate in enterprises, but universities will need several years to amend teaching plans, approve new courses and train teachers. This delay reduces the students' sense of purpose in life and makes the course less interesting. Some programs are not considered essential and are only provided as an option. For example, a short elective course in accounting software cannot cover all aspects of training, such as data logic, information system control, business process analysis and technology-enabled decision-making. An Old Curriculum Cannot Support Cross-Disciplinary Thinking. Students will know the rules of accounting but will not know how accounting data are generated and used across different divisions of a company. Therefore, the reform of the curriculum should not only add popular technology subjects but also adjust learning goals to include professional qualities, digital adaptability, analytical thinking, moral education and lifelong learning. Only when the curriculum system aligns with industrial reform will accounting education be able to prepare students for an intelligent financial environment. The Alignment will also promote the development of high-quality courses.

### 3.2 Insufficient Practical Teaching

Many accounting courses still lack practical teaching materials, and thus are unable to help students apply what they have learned in school to real-world situations at work. Accounting is an applied subject, but most of the students' learning time is spent on textbook exercises, standardised cases and exam-oriented problem-solving. Although the above activities help students understand the concepts, they are not fully in line with the uncertainty, pressure, communication requirements and cross-departmental coordination of actual enterprise financial work. Some universities have old simulation laboratories, their financial software has not been updated to align with current enterprise platforms, and practical training tasks are still limited to basic tasks such as voucher entry and report preparation. Such exercises do not provide students with an integrated business process, an intelligent approval system, internal control workflows, data quality problems, tax compliance scenarios or management decision-making contexts. There are also fewer company-led projects at present. Students can participate in some internships, but many are too short, observation-based, or outside the scope of their studies. If students are not involved in the actual work of financial analysis, audit assistance, cost control, budget management, tax planning and intelligent system operation, they will not know what to expect from their professional lives. University teachers are often used to conduct teaching, and enterprise mentors do not participate in the Design, assessment and feedback stages of the tasks. It is not authentic practical learning. Effective practical teaching should progressively expand the foundation of accounting operations to build a series of increasingly in-depth projects that integrate elements of accounting, finance, data analysis, risk control, etc. Have students use real or near-real data to perform analysis, present their results to non-financial parties, and think about the ethical and compliance risks. In the age of artificial intelligence, the practical teaching content should also include intelligent financial platforms and digital tools, and professional abilities are best cultivated through repeated use of such technologies and business environments. Strengthen the study of this and reduce the gap between educational achievements and industrial requirements.

### 3.3 Weak Digital Competency Training

Although digitalisation is progressing, the training of digital literacy for some accounting students has been irregular and inadequate.

Many students can use the basic functions of office software or some functions in accounting systems, but they do not know about the general structure of digital finance. Generally speaking, one's whole-computer proficiency is termed digital literacy; it covers many other contents, such as understanding how data structures and quality are organised; utilising analysis tools to perform analysis; interpreting the results obtained from the analysis; identifying security risks in the process; and conveying the processed data to top management. Accounting professionals in intelligent financial environments will work with enterprise resource planning systems, financial shared service platforms, robotic process automation (RPA), cloud accounting applications, data visualisation tools and AI-assisted decision-making systems. If the students have not been regularly exposed to these tools, they will have trouble adjusting to life after college. The technology training for the staff has not been integrated into the professional accounting class. Students may study accounting standards in one course and software operation in another, but they will not learn about how digital systems are changing the recognition, measurement, control, auditing, reporting and decision support of accounting. The two are no longer working together effectively either. Some programs focus more on tool operation and neglect data thinking. Although students can produce reports, they are often unable to identify the unreliability of the source data, notice unusual changes in the data, analyse related indicators or explain the business reasons for such shifts. Poor Digital Literacy also Restricts Students' Innovation Capacity. Although AI can handle repetitive work, human assessment of what questions need to be asked, risk control and knowledge of the company should still be carried out by people. Accounting education should cultivate both technical skills and critical digital literacy, therefore. Train students to gather, organise, analyze, visualise and interpret financial and non-financial data. Be aware of the shortcomings in the algorithms, understand the problem of data governance, and know the risks to privacy and compliance. Without such training, the graduates will be passive users of technology rather than pioneers of the digital age.

### 3.4 Superficial School-Enterprise Cooperation

Some school-enterprise cooperation projects are shallow, short-lived, and not closely related to the core process of talent cultivation. Although many accounting software companies have signed cooperation agreements with enterprises, most of them have only organized internships, guest lectures, and so on. Enterprises can participate symbolically but will not actively participate in curriculum development, teaching implementation, project construction and operation, competency evaluation or faculty training. As a result, industry-education integration may only be in name and not in substance. Superficial cooperation will fail to meet the needs of the enterprise for university training. Although the enterprise knows about the changes in accounting standards and digitalisation and compliance, and is actively enhancing its professional capacity, this learning is not always included in the current teaching goals or practice modules. The university will continue to teach according to the existing syllabus, and enterprises require graduates who can operate intelligent financial platforms, analyse business data, communicate with various departments, and support management decisions. Secondly, there is no stable system of government. Most of the cooperation is due to a teacher's relationship with a manager at an enterprise, not an official arrangement. When the person in charge leaves, the project will be delayed or reduced. In addition, if the enterprise does not expect any particular benefits from the cooperation, such as a source of high-quality interns, joint research results, personnel training, or talent acquisition, there may be little incentive to invest time and resources in cooperation. Universities and enterprises have agreed on the purpose, divided the division of labor, and formulated a long-term cooperation plan. Set the standards for competencies, provide real-life cases, lead students, build a digital training platform and evaluate learning results. Universities should provide theoretical support, research capacity and a system of education. Effective cooperation should also protect the company's confidential information and enable students to learn from real problems through anonymised data, simulated processes or supervised projects. Only after shifting from symbolic cooperation to collaborative education can students' professional abilities and adaptability to work in industry-education genuinely be improved. This will also need to

maintain trust and resources.

### 3.5 Lack of Interdisciplinary Education

At present, all employees at various levels of the company should be able to learn a large number of subjects. Some accounting programs are still relatively isolated in their teaching models and do not link professional courses with the larger context of business and technology. Therefore, the students cannot learn about the help that accounting information provides for strategic design and risk control in enterprises and wealth creation. Accounting in the age of AI will no longer be limited to transaction recording and financial statement preparation. Accountants are participating in data analysis, business forecasting, internal control assessment, digital system construction, ESG disclosure, tax compliance, management decisions, etc. These tasks have some knowledge outside the field of accounting. Digital auditing needs to know accounting standards and information system controls, cybersecurity risks, data-extraction methods and the reliability of evidence, etc. Management accounting needs to perform cost analysis, determine the value of performance, grasp the market and communicate with production departments. Intelligent finance also needs to know the business process, algorithmic tools and data governance. If the students do not receive particular training, they will have difficulty communicating with IT staff, managers, auditors, tax advisors and other outside parties. A deficiency in interdisciplinary teaching may reduce the capacity for problem-solving. Most of the problems in business are not purely accounting issues; they often include legal limitations, technology selection problems, organisational conduct, ethics and strategies. Therefore, the learning experience in accounting education should enable students to integrate multiple kinds of knowledge. The above can be implemented through interdisciplinary courses, project-based learning, cross-major collaboration, business analytics modules, legal and compliance case studies, and innovation-oriented competitions. Help students understand that accounting is a part of a broader system for managing all the information in an enterprise. Strengthen interdisciplinary education to foster accounting talent at universities that is more adaptable to the complex digital environment, can work across departments, and is capable of providing data support for enterprise decision-making, rather than merely carrying out routine accounting tasks.

### 3.6 Inadequate Professional Ethics Education

Accounting professionals need to be ethically aware, and sometimes professional ethics education is overlooked in favour of technical training. Some accounting programmes only cover standards, calculations, software operation and examination results, and pay less attention to integrity, legal liability, public interest and social responsibility. The above circumstances will likely damage the interests of shareholders and other parties. The following are serious illegal acts such as false financial statements, fraud, tax evasion and non-audit that will damage the economy and society. The New Age of AI has brought many new ethical issues. The following are automatic systems to help accountants deal with transactions and risks, verify reimbursements, spot problems, etc., and produce reports. However, the intelligent system may contain errors, biased rules, incomplete data or opaque algorithms. If the accountants simply accept the output of the automation without applying professional judgment, there may be an undetected material misstatement or non-compliance. Sensitive information in digital finance includes customer information, employee records, supplier data, and other company operating data. Therefore, data privacy, cybersecurity, authorisation control and responsible use of technology need to be included in the course on ethics. There are also many ethical problems due to relationships at work. Students may feel pressure from managers, clients and other colleagues to change the data, delay the release of information, ignore weaknesses in internal control, or favouring short-term profits. If the education is only abstractly based on moral principles, students will lack the judgement and courage required in actual life. Professional ethics education should thus combine theoretical knowledge, case studies, role-playing, discussion of professional standards and reflection on real-life business cases. Financial fraud cases, audit independence problems, algorithmic bias and data misuse are all examples that help students learn that professional skills also include moral judgment and technical capabilities. Work together to foster an ethical value education system in the university by organising classroom teaching, internships, mentorship and evaluation. Good

accounting talents should be able to use smart tools efficiently and also know when to question the results and how to be responsible.

## 4. Pathways for Enhancing Professional Competency

### 4.1 Curriculum Optimization

Revise the accounting curriculum of universities in light of industrial changes and AI development. Courses related to intelligent finance, financial data analytics, blockchain accounting, ESG accounting, digital auditing, and financial information systems should be incorporated into accounting education systems. Interdisciplinary integration should also be strengthened. Accounting students should learn basic programming logic, business analytics, data visualization, and information management knowledge to improve adaptability in intelligent financial environments. Curriculum optimization should follow a competency-oriented logic. Instead of simply adding several technology-related courses, universities should reconstruct the whole curriculum system around professional competency development. Traditional courses such as financial accounting, management accounting, auditing, taxation, and financial management should be updated with digital cases and intelligent application scenarios.

### 4.2 Strengthening Work-Integrated Learning

Work-integrated learning plays an important role in improving accounting students' practical competency. Universities should strengthen cooperation with enterprises and establish long-term internship and practical training bases. Students should participate in enterprise financial projects, intelligent accounting system operations, internal control analysis, tax planning cases, and real business analysis activities. Also, simulations laboratories and financial platforms should be increased for students to gain more proficiency through these means. Business mentors can collaborate with university instructors to mentor the students; as a result, the level of realism in practical training will increase. Through work-integrated learning, the students will get to know how accounting processes actually take place.

### 4.3 Enhancing Digital Literacy

Digital literacy is now needed for all accounting personnel in the AI age. Strengthen the training of students in financial information systems, ERP systems, data analysis tools, intelligent financial platforms, AI-assisted accounting software and cloud accounting technologies at the university level. Students should be able to collect, tidy up, study and understand financial data. Digital Literacy is also about critical thinking with technology. Accounting students need to be aware of the deficiencies in AI tools and not rely on them for all automation. They should be able to verify the correctness of the data, detect any anomalies in the data, protect the privacy of the data, and meet digital governance requirements.

### 4.4 Developing Dual-Qualified Faculty

Teachers are leading the reform of accounting education. The university should cultivate faculty members with a double qualification of academics and practitioners. Occasionally observe enterprise applications and professional training for new technologies to learn about changes in the industry from the accounting teacher's perspective. At the same time, experienced accountants and financial managers of the company can be invited to join university teaching activities, as well as auditors, tax professionals and AI specialists. Coordinate with the college of education to organise teaching sessions led by university professors and arrange practice sessions with enterprises.

### 4.5 Improving Collaborative Governance

Governments, universities, enterprises and other institutions can cooperate to create a good accounting talent cultivation system. The government can issue support policies to promote participation by enterprises in educational reform. Collaboratively build curricula, set up practical platforms, develop talent assessment systems, and conduct applied research by universities and enterprises. Collaboration should not be restricted to the time of an internship. Add long-term cooperation agreements, joint curriculum committees, shared training bases, dual-mentor systems and feedback mechanisms. Through institutionalized cooperation, the model of industry-education integration for talent cultivation can be developed sustainably.

### 4.6 Strengthening Professional Ethics Education

Artificial Intelligence Development Has Created

Ethical Problems for Accounting Work. Therefore, the content of accounting education should include strengthening integrity education, legal awareness, professional responsibility and social responsibility. Embed ethics education in the curriculum and teaching activities to provide students with both academic and life-oriented moral guidance. Universities can present actual cases of financial fraud, data misuse, audit failures, algorithmic bias and information security risks to help students learn about the ethics in accounting. Students should be able to learn that professional ability includes both technical skills and moral judgment/social responsibility.

## 5. Conclusion

With the development of artificial intelligence and the integration of industry and education, enhancing the professional abilities of accounting talents has become one of the main directions for reforming higher education and vocational education. The old model of accounting education can no longer meet the demand for an intelligent financial environment. Artificial intelligence is modifying accounting work, and industry-education cooperation can help reduce the gap in education and industry. The problems in accounting talent cultivation that this paper investigated include outdated curricula, insufficient practical training, weak digital literacy education, superficial school-enterprise cooperation, a lack of interdisciplinary learning, and inadequate ethics education. Based on the theory of competency-based education and the theory of collaborative education, this study put forward several paths for improving competencies, such as curriculum optimisation, strengthening work-integrated learning, enhancing digital literacy, cultivating dual-qualified faculty, improving collaborative governance, and reinforcing professional ethics education. Future research will conduct empirical studies to examine the impact of competency-enhancement pathways and explore assessment systems for outcomes of industry-education integration.

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