



Analysis of the Vocational Education Path and Effectiveness for Financial Professionals in the New Era

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Abstract: With the rapid development of the economy in the new era, financial and accounting professionals play an increasingly important role in the market economy, and their vocational education paths and effectiveness have become a focus of attention. The vocational education paths for financial and accounting professionals mainly include academic education, vocational continuing education, vocational qualification education, and the accumulation of practical experience. Academic education, as the foundation, provides financial and accounting personnel with systematic professional knowledge, while vocational continuing education and vocational qualification education are tailored to actual work needs to enhance specific skills. In terms of the effectiveness of vocational education, through systematic academic education, financial and accounting professionals can establish a solid theoretical foundation, and vocational continuing education and vocational qualification education lay a solid foundation for subsequent career development. Vocational continuing education and vocational qualification education effectively improve the practical operational capabilities of financial and accounting personnel, enabling them to better adapt to job requirements. The vocational education paths for financial and accounting professionals in the new era should develop in a diversified manner, focusing on the combination of theory and practice, continuously optimizing and improving educational effectiveness to meet the high standards that the market economy demands for financial and accounting talent.

Keywords: Financial Accounting; Vocational Education; Continuing Education

1 Introduction

Under the dual background of economic globalization (1.Nguyen Thi Ngoc Nga & Nguyen Ngoc Thach, 2024) and the rapid progress of information technology, enterprises' expectations for the professional skills and overall quality of accounting professionals have been significantly improved. In the field of financial accounting (2.Himick Darlene, Johed Gustav & Pelger Christoph, 2022), accounting professionals should not only be proficient in traditional accounting processing and accounting professional skills [3.Ramappadu Kakita & Vijayababu Palukuri., 2019), but also expand to diversified knowledge structures and skills such as risk management, strategic layout, and information technology operations. As the core force of enterprise financial decision-making, the professional ability and professional accomplishment of financial accounting personnel have a decisive impact on the financial stability and long-term development of enterprises. At present, vocational education in the field of financial accounting is facing many difficulties,

such as the disconnection between teaching content and reality, the rigidity of educational means, and the scarcity of learning resources. These challenges are deeply affecting the development of financial accounting talents, limiting the improvement of individual skills and career progress. Government agencies give priority to the development of vocational education and promulgate laws and regulations to promote the reform and innovation of vocational training. For example, in 2019, the State Council promulgated the " National Vocational Education Reform Implementation Plan " (4.Yan Cao, Yang Zhao & Hui Feng, 2025.), which clearly pointed out that it is necessary to build an education system that serves the lifelong learning of the whole people, so as to enhance the adaptability and variability of vocational education to social needs. It is particularly urgent and realistic to explore the professional education track and its effectiveness of accounting professionals in the current environment. A detailed analysis of the current situation of vocational education for accounting professionals and a study

of the advantages and disadvantages of various vocational education approaches are designed to provide scientific reference for policy makers, and to give practical guidance to enterprises and accounting professionals, so as to promote the improvement of the quality of accounting professionals.

2 Analysis of the Current Situation of Vocational Education of Accounting Professionals

The vocational education of accounting professionals has the characteristics of practicality, flexibility, personalization, continuity and interactivity. These characteristics make vocational education better meet the learning needs of accounting personnel and help them grow and develop in their careers. Accounting professionals have already had certain theoretical knowledge and practical experience in the course of their work. Therefore, the content of vocational education focuses more on practical operation and application. The curriculum usually includes financial management, tax planning, internal control, audit practice, etc. These contents are directly related to the specific problems in the work, which can help them better solve the problems in the actual work. Accounting professionals often need to study after work. Therefore, the arrangement of vocational education is usually more flexible and can be combined online and offline. The online learning platform provides a wealth of learning resources, including video courses, online tests, interactive discussions, etc., to facilitate learners to learn anytime and anywhere. The offline training enhances the interaction and practicality of learning by means of centralized teaching, case analysis and practical exercises. Individuation is also a prominent feature of vocational education for accounting professionals. The accounting personnel of different industries and different positions have different needs for knowledge and skills. Therefore, the content and form of vocational education need to be individualized according to the needs of learners. For example, for accounting personnel engaged in tax work, more tax regulations and tax planning courses can be provided ; for accounting personnel engaged in internal control, more internal control and risk management courses can be provided. This personalized teaching design can better meet the needs of learners and improve the learning effect. The development of the accounting industry is changing with each passing day. New laws and regulations, new accounting standards and new management concepts are constantly emerging. Therefore,

accounting personnel need to keep learning to maintain their competitiveness. Vocational education not only provides one-time training, but also provides continuous learning support, including regular vocational continuing education courses, industry seminars, professional forums, etc., to help accountants constantly update their knowledge and improve their skills. Vocational education is not only a one-way knowledge transfer, but also emphasizes the interaction and communication between learners. Through group discussion, case analysis and practical exercises, learners can inspire each other and make progress together in communication. Vocational education also encourages accountants to interact with industry experts and enterprise tutors to enhance the practicality and pertinence of learning through the analysis and discussion of actual cases.

3 Professional Continuing Education Path of Accounting Professionals

3.1 Definition of Vocational Continuing Education

Continuing vocational education aims to cater to the pace of social progress, economic prosperity and technological innovation, while meeting the needs of individual career growth (5. Guo & Jiang ,2024)), through continuous learning and further education. The core goal of the program is to enhance the individual 's knowledge reserve, technical ability and professional quality, aiming to meet the diverse requirements of workplace development. In the process of sustainable development, continuing vocational education shows a high degree of flexibility, diversified forms and practical application. It adapts to the needs of various learners and covers the educational requirements of different levels, different industries and different stages of career development.

3.2 Curriculum Setting and Teaching Content of Continuing Vocational Education for Accounting Professionals

3.2.1 Accounting and Finance

It covers many fields such as accounting standards, financial data analysis, cost control and budget planning. The course aims to help students master the core theories and skills of contemporary accounting and financial management, thereby enhancing their theoretical level of accounting.

3.2.2 Tax and Audit

It covers many fields such as tax laws and regulations,

tax planning, audit standards and internal audit of enterprises. The course design aims to guide students to master tax policies and auditing standards, thus enhancing their professionalism in the field of tax compliance and audit implementation. Management and leadership cover knowledge in many fields such as management basic theory, leadership shaping, collective collaboration construction, and project execution and management. These training programs help participants enhance management skills and leadership skills, thereby optimizing team collaboration and organizational efficiency. Information technology integrates knowledge in many fields such as computer application, information processing and system management. This series of tutorials aims to enable learners to deeply understand the core concepts and basic operations of information technology, thereby significantly improving their work efficiency and digital management capabilities in the workplace. Laws and regulations cover economic law, company law, labor law, accounting law, civil code and other laws and regulations. The curriculum is designed to help students master the relevant legal provisions in depth, enhance the concept of the rule of law and follow the concept of laws and regulations. Professional ethics and professionalism cover elements such as professional ethics, industry codes of conduct and career development planning. The course aims to guide scholars to establish correct values and professional cognition, thereby improving their professional quality and accomplishment.

3.3 Continuing Education Mode and Learning Style of Accounting Professionals

3.3.1 Face-to-face Teaching and Network Course

The face-to-face course follows the traditional teaching mode. Accounting professionals participate in the course at the designated time and place, and are lectured by senior educators. Students have the opportunity to directly communicate with teachers and peers in real time to promote in-depth knowledge absorption. Network courses are carried out with the help of network media, which are not limited by time and space. They cover video lectures, online tests and communication discussions, and are flexible and easy to use. Diversified online teaching platforms provide rich online resources, and accounting professionals can choose appropriate learning materials to deepen their knowledge according to their personal needs.

3.3.2 Blended Learning

Integrate the essence of traditional face-to-face teaching and online learning, and implement an education model that integrates online and offline resources. The integrated teaching model (6.Yan Jinggong, 2024) combines the interaction and practical advantages of traditional classrooms with the flexibility and ease of use of online courses, thereby optimizing the learning experience of accounting professionals and fully responding to the diverse educational requirements of accounting professionals.

3.3.3 Self-study and Internal Training

Accounting professionals carry out self-education activities independently through professional textbooks, professional literature and other means. This kind of self-exploration learning method is especially suitable for accounting professionals with high self-learning ability and self-discipline ability, and tends to those accounting professionals who have accumulated certain knowledge and learning experience. The enterprise plans and implements internal education projects according to specific needs and employee characteristics, usually carried out by professionals within the enterprise or external professional training institutions to meet the needs of enterprise development.

4 Education Path of Accounting Professionals' Professional Qualification

4.1 Overview of Accounting Professional Qualification Examination

Accounting professionals can significantly improve their professional skills and market competitive advantages by participating in vocational qualification examinations (7.Moira Daly, Fane Groes & Mathias Fjællegaard Jensen, 2025). Examinations are usually held by the state or social organizations, the core purpose of which is to assess the knowledge and technical ability of participants in a particular industry. Many professional qualification examinations in the field of financial accounting are well known, such as obtaining CPA qualification (CPA), registered management accountant (CMA), and registered internal auditor (CI). Each examination has its own unique examination scope and standards. For example, CPA 's assessment focuses on areas such as accounting, auditing, tax law, economic law, and strategy, while CMA focuses on areas related to management accounting and financial management.

These assessments not only test participants ' solid grasp of the theoretical basis, but also put forward the necessary

requirements for their practical ability. The examination method is diversified, covering various modes such as written examination, electronic examination, and example analysis. The purpose is to measure the comprehensive ability of the participants in an all-round way. Participating in such examinations, accounting professionals can obtain professional qualification certificates, and then expand opportunities and promotion potential in the professional field. Various professional certificates play a key role in the recruitment process and employee promotion mechanism of enterprises. It can be seen that the professional qualification examination in the field of financial accounting has an indispensable influence and significant importance for the industry.

4.2 Accounting Professional Qualification Education Curriculum Arrangement

The teaching plan of accounting professional qualification education (8.K.A.J.O.Perera, U.L.N.L.Perera, N.H.G.Guruge, S.Subashini, W.D.N.Madhavika & R.S.Weeraratne, 2021) generally covers many stages such as theoretical discussion, practical exercise and simulation test. The purpose is to help accounting professionals master the necessary knowledge and skills to cope with the examination in an all-round way. In the chapter of academic exploration, it usually involves the in-depth study of the key concepts listed in the examination outline. Through the orderly learning process, accounting professionals can build a solid theoretical foundation. For example, the examination content of certified public accountants (CPA) covers knowledge units in many fields such as financial accounting, assurance review, tax norms, economic law, and risk strategy. Each field is equipped with accurate curriculum and clear learning indicators. Through in-depth analysis of practical cases and other means, it helps candidates to effectively transform academic theories into practical applications in the workplace. For example, in the CMA examination, the practical operation is full of many examples of financial management. Accounting professionals must analyze these cases in depth to enhance their own hands-on skills. In the curriculum system of vocational qualification education, the simulated examination plays a role.

4.3 Learning Resources and Platform of Accounting Professional Qualification Education

The tutorial and support system of accounting professionals ' qualification training presents a diversified

pattern, which opens up many convenient learning paths for accounting professionals. Online education platforms, such as Netease Cloud Classroom and Tencent Classroom, provide rich curriculum resources for many preparers of accounting industry qualification examinations. Accounting professionals can carefully select the most appropriate learning content based on individual needs to promote the improvement of professional knowledge. Various learning platforms are generally committed to providing diversified teaching support such as video tutorials, online tests and problem solving, so as to help financial professionals achieve efficient learning results. In addition, there are some training institutions focusing on the field of finance and accounting, such as Gaodun Education and Dong 'ao Accounting Online School, which have opened a variety of courses including face-to-face teaching and Internet teaching. With their rich educational background and professional teacher team, these institutions are committed to providing an excellent training experience for accounting professionals. Accounting professionals can not only make use of network resources, but also independently carry out self-learning process by purchasing learning materials such as teaching materials, tutorial materials and exercise sets. The materials are generally carefully compiled by industry organizations, and their content is both authoritative and coherent, helping accounting professionals to understand the examination syllabus in an all-round way. Participants can interact with colleagues, exchange academic experience, and allocate knowledge assets to promote collective ascension by integrating into diverse learning groups and discussion areas. Platforms such as accounting practice discussion areas, CPAs and other test preparation exchange groups not only provide sufficient educational resources for accounting professionals, but also create an ideal environment for learning and mutual assistance.

5 Analysis of the Effectiveness of Vocational Education for Accounting Professionals

5.1 The Similarities and Differences between Vocational Continuing Education and Vocational Qualification Education

In the contemporary workplace, if accounting professionals want to improve their personal ability, there are two main paths to choose from : vocational continuing education and vocational qualification education. Although

these two educational models are obviously different in terms of purpose, implementation, coverage and effectiveness, there are many similarities between them. For incumbents with a certain vocational skill qualification certificate, the core purpose of vocational continuing education (9.Huang Haixia, 2024) is to encourage them to enrich their knowledge reserve and enhance their technical ability through coherent education and training procedures, so as to keep up with the needs of dynamic changes in the industry. In the category of continuing education, vocational continuing education is widely involved in many fields such as financial accounting principles, tax regulations, fund management and internal audit, showing strong practical operation characteristics and use value. The mode of sustainable development of vocational continuing education is rich and varied, covering online teaching, physical classroom training, academic seminars and other forms. Accounting professionals can independently determine the ways and means of learning according to their personal time arrangement and geographical location. Continuing professional education constantly advocates the core concept of continuous learning and lifelong learning, and encourages accounting professionals to relentlessly pursue knowledge and growth, aiming to maintain their competitive advantage in the workplace. Vocational qualification education focuses on standardization and systematization, and its core is to improve the level of individual vocational skills by participating in various vocational assessments. In the financial accounting industry, a variety of professional qualification examinations emerge in an endless stream, covering many fields such as certified public accountants (CPA), certified management accountants (CMA), and tax accountants (CTA). All kinds of examination contents include not only the knowledge of the accounting professional field, but also the legal provisions, professional ethics and other related categories. Candidates must build a complete knowledge structure and show excellent professional ability. In the vocational qualification education system, the training of professional qualifications often integrates the dual path of collective teaching and individual self-study. Under the guidance of training institutions, students can have access to a comprehensive curriculum and rich educational resources, so as to improve the efficiency of review and make full preparations for the qualification examination. Obtaining a professional qualification certificate

means that accounting professionals have been officially certified. This certificate not only highlights the individual's professional ability, but also provides a solid support for career growth. Although vocational continuing education and vocational qualification education are different in content and nature, their common goal is to enhance the professional skills and professional ability of talents in the field of financial accounting. Vocational continuing education and vocational qualification education carry different educational concepts. The former is committed to the enhancement of practical skills and the pursuit of lifelong learning, while the latter focuses on standardized and systematic knowledge transfer. These two education models complement each other and work together to promote the development of accounting professionals to a higher level.

5.2 The Influence of Different Paths on the Ability Improvement of Accounting Professionals

The influence of vocational continuing education and vocational qualification education on the ability improvement of accounting professionals has different emphases, but they can promote personal career development at different levels. Through systematic training and learning, vocational continuing education helps accounting professionals to master the latest accounting standards, tax policies and management methods in a timely manner, and enhance their application ability in practical work. For example, with the continuous updating of accounting standards, vocational continuing education can provide the latest training courses to help accounting personnel understand and apply the new standards to ensure that they can accurately prepare and audit financial statements in their work. Vocational continuing education also pays attention to the cultivation of the comprehensive ability of accounting personnel, such as communication and coordination ability, teamwork ability and innovative thinking ability, which are particularly important in the complex and changeable economic environment. By participating in vocational continuing education, accounting personnel can continuously improve their comprehensive quality and enhance their competitiveness in the workplace. Vocational qualification education helps accounting professionals to fully master professional knowledge and skills and improve their professional qualification and professional level through systematic training and strict examination. The accounting

personnel who pass the examination not only have a solid theoretical foundation, but also can flexibly apply the knowledge they have learned in practical work to solve complex problems. Vocational qualification education also emphasizes the study of professional ethics and laws and regulations, helps accountants to establish correct professional values, and improves their professional ethics and integrity awareness. By obtaining a professional qualification certificate, accounting personnel can not only get more opportunities in career promotion, but also have stronger competitiveness in career transition. The effect of vocational continuing education and vocational qualification education on ability improvement is complementary. Continuing vocational education focuses on practical application and sustainable development, helping accountants to improve in their work ; vocational qualification education emphasizes standardization and systematization, and helps accountants obtain officially recognized professional qualifications. Through the combination of vocational continuing education and vocational qualification education, accounting personnel can achieve a comprehensive improvement of knowledge and skills, and better adapt to the needs of career development.

5.3 Suggestions on the Path Selection of Vocational Education

In the direction of selecting the path of vocational education, accounting professionals need to comprehensively evaluate the different attributes of vocational continuing education and vocational qualification education according to their personal status and future development needs, and then formulate a vocational education path suitable for themselves. For accounting professionals who have just entered the workplace, it is recommended to give priority to vocational qualification education training. Participating in the certification examination of professional qualifications can quickly improve the mastery of industry knowledge and skills, and then obtain the official certification qualification certificate, laying a solid foundation for the steady improvement of career. For those who have certain vocational skills and experience in senior financial professionals, it is recommended to actively participate in vocational follow-up education. Through orderly education courses and training, we constantly refresh the knowledge system and strengthen comprehensive skills to meet the needs

of higher-level professional positions. The key factor to determine the way of vocational education lies in the careful consideration of career goals and future progress. Practitioners who are committed to excellence in the financial accounting industry should adopt a training path for professional qualifications. By accepting systematic teaching and experiencing strict examinations, we can fully grasp the professional theoretical knowledge required by the industry, and then improve our professional skills and qualification levels. For those financial professionals who are interested in climbing management positions, it is proposed that they actively participate in the ranks of professional continuing education, and deeply study management theories and skills, so as to strengthen their own leadership and decision-making level, and lay a solid foundation for further leap forward in their careers. The mode of vocational continuing education is diversified and easy to operate, especially for those who are busy with work and need to adjust their learning time flexibly. The training of vocational qualification education requires a sufficient review period and a large academic burden, which is suitable for those who can devote sufficient time and energy to continuous learning. There are two major categories of vocational continuing education and vocational qualification education, which are adapted to the needs and career development plans of accounting professionals at different growth stages. Accounting professionals must follow the actual situation of individuals and the needs of career progress, comprehensively consider multiple factors, and choose a suitable path for their own vocational education. With the help of accurate vocational education, we can enhance the all-round improvement of self-professional skills, and then promote the steady progress of career.

6 The Optimization Strategy of Vocational Education for Accounting Professionals

6.1 Curriculum and Teaching Content Optimization

The training of accounting professionals depends on the careful planning of the curriculum system in vocational education (10.Liao Xichun, 2024) and the deep excavation of teaching content, which is the core element to promote the significant improvement of their professional skills. The teaching content must be closely connected with professional practice, covering key knowledge points including the latest accounting standards, tax regulations and corporate financial control. With the acceleration of digital transformation, the

financial field is gradually accepting big data analysis and artificial intelligence technology, which are increasingly becoming the focus of attention. Therefore, the teaching curriculum needs to keep up with the pace of the times and integrate these advanced technologies in time. Help accounting professionals skillfully use modern financial management techniques (11. Onah Ogochukwu Gabriella, Attah Ogwu Chris, Ibrahim Umaru Isaac, Onyia Chiebonam Chukwuemeka, Gever Esther Rita, Nwokolo Peter N. & Gever Verlumun Celestine, 2025.). Educational planning should emphasize the modular structure layout, so that accounting professionals can independently select their own learning units according to individual needs. For accounting professionals who are interested in enhancing their tax planning skills, a special tax planning course unit can be tailored ; for those accounting professionals who want to improve their internal control skills, a dedicated internal control course module can be provided. The flexibility of the course architecture has excellently adapted to the diverse individual requirements of the students. The integration of theory and practice is the core requirement of teaching content. Mastering the theory is the starting point of learning. However, only through the analysis of specific cases and hands-on practice, accounting professionals can effectively understand and put the knowledge into practice. Therefore, the course should increase case analysis, simulation training and other links, so that accounting professionals can consolidate theoretical knowledge in practical operation. For example, by simulating the preparation process of corporate financial reports and the steps of tax declarations, accounting professionals can intuitively feel the complete practice process of the financial profession.

6.2 Learning Style and Teaching Mode Innovation

Under the background of the rapid development of information technology, the learning needs of accounting professionals have gone beyond the scope of traditional face-to-face teaching mode. Therefore, it is of great significance to explore new learning methods and teaching modes. With the help of the network teaching platform, it can maximize its advantages and provide rich, diverse, flexible and optional network course resources for accounting professionals. Network teaching is not bound by time and space, and gives accounting professionals the freedom to independently determine the time of study in the work gap.

Accounting professionals can realize knowledge absorption anytime and anywhere by means of live teaching, pre-recorded video data and network communication. Blended learning, which is a blended teaching mode, represents an efficient means of innovation. The blended teaching mode, which integrates the essence of online and offline teaching, not only inherits the interactive and practical characteristics of traditional face-to-face teaching, but also maximizes the convenience and flexibility of network resources. The accounting professionals can complete the construction of the knowledge system through the Internet platform, and then discuss the actual cases in the physical teaching link and carry out hands-on practice, which significantly optimizes the effectiveness of learning. As a high-quality teaching mode, project-oriented learning mode (PBL) can be widely used and disseminated. In practice, accounting professionals can apply the theory they have mastered to practical work scenarios and effectively deal with specific problems. Design an enterprise financial evaluation plan, so that accounting professionals can perform financial analysis and propose optimization strategies for specific enterprises, which effectively promotes the improvement of practical operation skills of accounting professionals and enhances problem-solving skills.

6.3 Integration and Sharing of Vocational Education Resources

The integration and exchange of vocational education resources constitute the key strategy to improve the quality and efficiency of teaching. Build an integrated education resource system and integrate diversified excellent education resources. The system integrates diversified resources such as online courses, examples, and learning references, which greatly facilitates the acquisition of necessary learning materials by accounting professionals. With the help of collaboration with famous universities and professional training institutions, the introduction of its excellent teaching resources, in order to enhance the diversity of platform resources. School-enterprise cooperation can be enhanced, and resource sharing can be realized. Enterprises have the ability to impart cutting-edge industry information, specific cases and practical operational opportunities to educational institutions, while higher education institutions are committed to cultivating accounting professionals needed by enterprises. For professional personnel such as senior accountants,

enterprises can appoint them to give lectures on campus to impart career experience ; at the same time, the university can arrange accounting professionals to enter the campus and participate in professional theoretical education. The cooperation mechanism is conducive to win-win situation for both parties and significantly improves the results of vocational education.

6.4 Vocational Education Policy Support and Guarantee

Policy support and guarantee are the strong backing for the growth of vocational education. Government agencies need to develop a series of promotional measures to stimulate the enthusiasm of enterprises and training institutions to engage in the field of professional skills education. Incentive policies such as tax relief and financial support can effectively reduce the financial burden of enterprises and individuals on education and training. To construct a perfect monitoring mechanism of vocational education institutions to ensure that the teaching level meets the established standards. This covers the establishment of strict vocational education norms, the implementation of training institutions qualification audit, as well as the monitoring and evaluation of teaching implementation. For example, the establishment of an independent evaluation entity periodically reviews vocational education entities to ensure that their quality of education meets established norms. Construct an opinion reflection system in order to respond to the requests of students and enterprises and protect their legitimate rights from infringement. It is necessary to increase the publicity of vocational education and promote the understanding and acceptance of the value of vocational education in the society, so as to enhance its social status and identity. By using diversified media and Internet platforms, the value and outstanding models of vocational education are popularized, various vocational skills competitions and performances are held, the achievements in the field of vocational education are highlighted, and the society 's cognition and attention to the value of vocational education are enhanced.

7 Conclusion

Vocational education shows great adaptability and effectiveness in curriculum planning, teaching materials and learning modes, which fully caters to the diversified learning needs of accounting professionals. Vocational education integrates network teaching, entity teaching and online and

offline mixed teaching mode, which provides diversified learning resources and flexible learning arrangements for accounting professionals. However, the evaluation methods for the results of vocational education are still in the development stage, and no consistent evaluation criteria and accurate evaluation mechanism have been formed, which makes the quantification and evaluation of educational effectiveness complicated and difficult to grasp. Through the way of vocational qualification education and training, the professional skills and professional accomplishment of accounting professionals have been significantly enhanced. The examination presents the structural characteristics of the profession, and its content is widely involved in many industries such as financial accounting, audit verification, and tax management. It aims to comprehensively evaluate the theoretical knowledge and practical ability of accounting professionals. Accounting professionals can obtain comprehensive theoretical knowledge through well-designed vocational qualification training courses. These courses cover a wealth of educational resources, such as professional textbooks, online exercise libraries, and simulation examination systems, ensuring the integrity and depth of the learning experience. Vocational continuing education and vocational qualification education show their unique advantages and limitations in helping to improve the skills of talents in the field of financial accounting. Vocational continuing education tends to emphasize the improvement of practical operation and skills. In contrast, vocational qualification education focuses more on the construction of theoretical basis and standardized evaluation. The choice of different vocational education paths must be accurately positioned according to the individual requirements of accounting professionals and their career development plans. For vocational continuing education, the curriculum design should pay attention to the matching of practical application and specific needs. For the training of vocational qualification education, the curriculum layout should be adjusted to reduce academic pressure, so as to promote the improvement of learning effectiveness.

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