

Sustainable Development Ability of Accounting Teachers in Higher Vocational Colleges in Sichuan, China

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Abstract: The objectives of this study are to 1) study the level of sustainable development ability of accounting teachers in Higher Vocational Colleges in Sichuan, China. 2) study the guidelines of sustainable development ability of accounting teachers in Higher Vocational Colleges in Sichuan, China. This research selected a sample of 240 accounting teachers from 10 higher vocational colleges in Sichuan, through random sampling, and conducted interviews with 5 education administrators from the 10 higher vocational colleges in Sichuan. The main research instruments were questionnaires and structured interviews. Data statistics covers various statistical measures such as percentages, means, and standard deviations. The research results found that: 1. The state of the sustainable development ability of accounting teachers in Sichuan higher vocational colleges, China is at a high level. 2. Analyze the status quo of the sustainable development ability of accounting teachers in Sichuan higher vocational colleges based on the following five dimensions: 1) Continuous learning ability 2) Continuous practice ability 3) Continuous assessment ability 4) Continuous interdisciplinary ability 5) Continuous innovation ability. This study proposes guidelines for the sustainable development ability of accounting teachers in Sichuan higher vocational colleges.

Keywords: accounting teachers, sustainable development, vocational colleges.

1. Introduction

Sustainable development is the guiding direction of today's social development and a common value goal pursued by the international community (Lai Xia. et al., 2018). Sustainable development education is the foundation and guarantee for achieving sustainable development. Teachers, as the backbone of sustainable development education reform, are a key factor in achieving sustainable development in education and society (Qin Yurong, 2015). Higher vocational education is a special type of higher education, which is qualitatively different from traditional general higher education and represents another type of higher education (Zhang Yunjie, 2013). Compared with general higher education that cultivates academic talents, higher vocational education focuses on cultivating high-level technical applied talents.

Accounting, as a highly practical and academic discipline, directly serves social and economic development (Zou Yu, 2017). Whether vocational colleges can cultivate and deliver excellent accounting professionals for social development is an important influencing factor for a high-level and high-quality accounting workforce (Sun Feifei, 2013). Teachers are a key factor in the sustainable development of higher vocational education, and cultivating the sustainable development ability of vocational accounting teachers is also an important link in cultivating students' sustainable development ability and achieving the school's sustainable development goals (Jia Yucheng, 2020). Therefore, the sustainable development of accounting teachers in vocational colleges is not only necessary for the individual development of teachers but also for the sustainable development of vocational colleges. Faced with the development of the times and changes in the educational environment, the professional abilities of accounting teachers in vocational colleges are facing increasing demands (Zhu Danhong, 2013). Only by possessing the ability for sustainable development can teachers better cultivate outstanding students and enhance their professional competitiveness. The development of teachers themselves is the basic guarantee of the quality of school education. Cultivating the sustainable development ability of accounting teachers in vocational colleges is conducive to promoting sustainable development in vocational colleges and better serving economic development.

This study analyzes the current situation, existing problems, and reasons for the sustainable development ability of accounting teachers in Sichuan vocational colleges. Based on Sustainable Development Theory and Lifelong Education Theory, the sustainable development ability of accounting teachers was further studied and the guidelines for improving the sustainable development ability of accounting teachers were proposed.

2. Literature Review

2.1 Sustainable Development Ability

Sustainable development is a multidimensional concept, and its capacity involves multiple aspects of development at the individual, organizational, and societal levels, making it a research focus. Scholars have proposed various explanations for the definition of sustainable development capability. Blok, V., Wesselink, R., and Studynka, O. (2015) describe it as the ability to meet current needs without compromising the ability of future generations to meet their own needs. This definition emphasizes balancing current needs with future responsibilities. Chen Y. et al. (2019) provided a more organizational definition that describes sustainable development capability as an organization's sustained development in economic, social, and environmental aspects. The Brentland Report released by the World Commission on Environment and Development in 1987 stated that "sustainable development is the development that meets the needs of contemporary people without compromising the ability of future generations to meet their own needs.". Understanding and cultivating sustainable development capabilities is not only crucial for the success of individuals and organizations, but also provides feasible solutions for the challenges faced by educators.

The theory of sustainable development has profound significance for the sustainable development ability of teachers (Li Su, 2020). This theory emphasizes achieving a balance at the social, economic, and environmental levels to achieve long-term and comprehensive sustainable development.

2.2 Sustainable Development of Accounting Teachers

With the development of the times, China has realized the importance of the sustainable development of teachers. The Chinese Ministry of Education issued a policy in 2019: The Policy of Teaching Standards for Accounting in Higher Vocational Colleges. As a guiding principle for the accounting profession in higher vocational colleges, this policy proposes requirements for the construction of teaching staff, including requiring accounting teachers to possess solid theoretical knowledge while continuously improving their teaching abilities.

Some scholars point out that the sustainable development ability of accounting teachers is a sustained driving force gradually established through long-term training under the positive will of teachers. Yan Yongqing and Wen Yang (2013) believe that the sustainable development ability of accounting teachers refers to the driving force for teachers to adapt to the needs of social and educational sustainable development, and ensure the sustainable development of their subject quality. The rapid development of the Chinese economy has put forward new requirements for the cultivation of accounting talents (Xia Lihua, 2019). Accounting involves functions such as reflection, supervision, control, and decision-making, among which reflection and supervision are particularly important for economic development. Accounting needs to reflect objective economic conditions and provide necessary information for managing the economy, including information reflecting the past and predicting the future. It is also crucial to monitor economic activities to ensure compliance with regulatory requirements. Accounting involves providing information to various aspects of the country, society, and enterprises, improving the authenticity of accounting information, and truly fulfilling its functions of accurate reflection and effective supervision, which is an important issue (Su Yunping, 2012).

Zhang Xueyan (2019) pointed out that the sustainable development education ability of accounting teachers is a reflection of their ability to achieve sustainable development in their lives and educational work under the guidance of sustainable development education concepts. A professional ability. Feng Hongqi (2016) analyzed from the perspective of professional attributes that the sustainable development of accounting teachers is the ability to perform current and future teaching tasks, coordinate physical and mental aspects, and achieve sustained and strong teacher development. Xiong Deming (2019) combining modern educational technology, believes that the sustainable development ability of teachers is the ability of teachers to adapt to the requirements of constantly developing education, adjust their knowledge and ability achievements, engage in lifelong learning, and continuously learn. Obtain self-development. Zhong Yihu (2018) believes that the sustainable development of accounting teachers is the continuous improvement of their professional abilities to meet the needs of social and educational sustainable development and to achieve sustainable and coordinated development.

2.3 Research on Sustainable Development Strategies for Accounting Teachers

The sustainable development of accounting teachers is a key aspect in enhancing their professional abilities and improving the quality of education. Many studies have explored various strategies and methods to enhance the sustainable development of accounting teachers. Scholars have constructed a sustainable development capability framework from the perspectives of teacher's self-positioning ability, self-learning ability, scientific research ability, self-regulation ability, and self-evaluation ability.

Sun Feifei proposed that the accounting profession has strong sociality and practicality (Sun Feifei, 2013). Su Li proposed that accounting teachers in vocational colleges should not only possess universal professional qualities, but also practical teaching ability, operational demonstration ability, student employment guidance ability, and comprehensive "dual teacher" ability (Su Li, 2018). With the close integration of the accounting profession and socio-economic development, it can be seen that its sustainable development requires the continuous development of accounting teachers' abilities. Chen Xinzhi (2006) pointed out that sustainable development capabilities should be built from three aspects: physical and mental development, professional development, and personal and social development (Chen Xinzhi, 2006). Zhang Xueyan (2019) defined the observation dimension of teachers' sustainable development education ability as three dimensions: professional attitude, knowledge, and skills, based on the relevant teacher professional standards documents of the Ministry of Education, and refined the reference indicators for observing teachers' sustainable development education ability (Zhang Xueyan, 2019). Chen Dongyan et al. (2023) proposed through a survey of Guangxi Financial Vocational and Technical College that teachers need to continuously improve their abilities and qualities, and continuously optimize them. Li, Y. et al. (2023) pointed out in a survey of 201 kindergarten teachers and 5 principals from 8 kindergartens in Yunnan Province that to improve the professional development awareness of teachers, it is necessary to continuously enhance their sense of professional identity and belonging. Jingsi Gu et al. (2023) pointed out that offering innovative ability training courses promotes diversified classroom education, strengthens the construction of an innovative teaching environment, stimulates students' exploration desire, and cultivates their innovative ability.

It is worth noting that research in the field of sustainable development for teachers is constantly evolving, and this research continues to provide best practices for educators to meet the needs of continuously improving teacher abilities.

3. Methodology

3.1 The Population and the Sample Group

The Population

The population includes 616 accounting teachers from vocational colleges in Chengdu, Sichuan.

The Sample Group

The sample group includes 240 accounting teachers and 5 education administrators from vocational colleges in Chengdu, Sichuan.

3.2 Research Instruments

Questionnaire

The questionnaire consists of two parts:

The first part includes a questionnaire about the overall situation of the respondents. The survey items for this section of the questionnaire are gender, age, years of working, and education, to study the basic information of the respondents. The second part is a questionnaire survey on the sustainable development status of accounting teachers in vocational colleges. Divided into 5 aspects: 1 Continuous Practice Ability, 2 Continuous Learning Ability, 3. Continuous Assessment Ability, 4. Continuous Interdisciplinary Ability, 5 Continuous Innovation Ability. The researcher set up a Likert 5-level scale to understand the status quo of vocational college accounting teachers' sustainable development.

Interview

The interview consists of two parts:

The first part is the introduction of the Background Information. The second part consists of a series of 8 open-ended interviews aimed at collecting feedback from participants.

3.3 Data Collection

The researcher distributed questionnaires to the sample group and 240 pieces of data were collected within the specified time. The researcher conducted an online interview with the 5 interviewees. With the consent of the interviewee, video, and audio recordings were made of the entire interview process. The researcher collected a predetermined number of questionnaires, checked the accuracy and completeness, and analyzed the collected data.

3.4 Data Analysis

The researcher checked the accuracy and completeness of the questionnaire and selected effective questionnaires for data analysis. By analyzing the frequency, percentage, mean, and standard deviation of the

data, the researcher further understands the current situation and summarizes the pros and cons of the existing problems. At the same time, proposed guidelines for improving the sustainable development capability of accounting teachers in vocational colleges.

4. Results of Analysis

The researcher distributed a total of 240 questionnaires and collected 240 valid ones, with a recovery rate of 100%.

4.1 Analysis of General Information of Respondents

The overall data analysis results of the interviewed teachers include gender, age, years of working, and education level. In this study, the researcher conducted data analysis by using frequency distribution and percentages, as shown in Table 4.1.

Table 4.1 General Information of the Response

(n=240)			
Items	Category	Frequency	Percentage (%)
Gender	Male	127	40.34
	Female	113	59.66
	Total	240	100.00
Age	20- 30 years old	61	25.42
	31-40 years old	125	52.08
	41-50 years old	49	20.39
	51- 60 years old	5	2.11
	Total	240	100.00
Years of Working	1-5 years	47	19.58
	6-10 years	118	49.17
	11-15 years	55	22.92
	16-20 years	11	4.58
	More than 20 years	9	3.75
	Total	240	100.00
Education	College Degree	0	0.00
	Bachelor's Degree	67	27.92
	Master's Degree	131	54.57
	Dr's Degree	42	17.51
	Total	240	100.00

According to Table 4.1, among the respondents, there were 113 females, accounting for 59.66%, and 127 males, accounting for 40.34%. Among the respondents, there were 61 people aged 20-30, accounting for 25.42%, 125 people aged 31-40, accounting for 52.08%, 49 people aged 41-50, accounting for 20.39%, and 5 people over 50, accounting for 2.11%. Among the respondents, 47 people worked for 1-5 years, accounting for 19.58%, 118 people worked for 6-10 years, accounting for 49.17%, 55 people worked for 11-15 years, accounting for 22.92%, 11 people worked for 16-20 years, accounting for 4.58%, and 9 people worked for more than 20 years, accounting for 3.75%. Among the respondents, 42 people had the highest degree with a doctoral degree, accounting for 17.51%. 67 people had no college degree, but a bachelor's degree, accounting for 27.92%. 131 people had a master's degree, accounting for 54.57%.

4.2 Results of Questionnaire Data Analysis

The vocational college accounting teachers who participated in the survey were analyzed from 5 aspects: 1 Continuous Practice Ability, 2 Continuous Learning Ability, 3. Continuous Assessment Ability, 4. Continuous Interdisciplinary Ability, 5 Continuous Innovation Ability. The researcher used the mean and standard deviation for the analysis, and the detailed analysis results are shown in Table 4.2-4.8.

Table 4.2 Statistical Table for Each Variable

(n=240)					
No.	Dimension	M	S.D.	Level	Rank
1	Continuous Learning Ability	3.84	0.81	high	2
2	Continuous Interdisciplinary Ability	3.67	0.82	high	4
3	Continuous Practice Ability	3.85	0.86	high	1
4	Continuous Assessment Ability	3.79	0.81	high	3
5	Continuous Innovation Ability	3.65	0.85	high	5
	Total	3.76	0.83	high	

According to Table 4.2, the study found that the sustainable development ability level questionnaire for accounting teachers in Sichuan vocational colleges in China is at a high level (M=3.76, S.D.=0.83). Among them, continuous practice ability has the highest level (M=3.85, S.D.=0.86), followed by continuous learning ability (M=3.84, S.D.=0.81), and continuous assessment ability (M=3.79, S.D.=0.81), respectively. And the side with the lowest level mean value is continuous innovation ability (M=3.65, S.D.=0.85).

Table 4.3 Questions Classified by Variables: Continuous Learning Ability

(n=240)					
No.	Items	M	S.D.	Level	Rank
1.1	Teachers regularly attend professional training sessions and academic seminars in the field of accounting to continuously update their knowledge.	3.85	0.75	High	7
1.2	Teachers actively read academic journals and professional books related to accounting education and industry developments.	3.79	0.78	High	12
1.3	Teachers use my spare time to study new accounting theories and practical knowledge to enhance my teaching proficiency.	3.84	0.80	High	8
1.4	Teachers collaborate with teachers or experts from other disciplines to acquire knowledge and experience from different fields.	3.83	0.84	High	9
1.5	Teachers continuously monitor the latest technologies and tools in the field of accounting and strive to incorporate them into teaching practices.	3.83	0.81	High	9
1.6	Teachers regularly reflect on and evaluate my learning methods and effectiveness, making necessary adjustments and improvements.	3.86	0.72	High	6
1.7	Teachers actively participate in teaching seminars and training activities organized by schools or departments to share experiences and insights with colleagues.	3.87	0.80	High	5
1.8	Teachers are willing to accept guidance and advice from peers or professionals to improve my learning efficiency and quality.	3.90	0.88	High	2
1.9	Teachers actively seek opportunities to participate in teaching reforms and curriculum updates to adapt to industry developments.	3.79	0.82	High	12
1.10	Teachers stay updated on the latest trends and developments in the field of accounting education and endeavor to integrate them into their teaching practices.	3.91	0.85	High	1
1.11	Teachers think continuous learning is very important for the career development of accounting teachers in higher vocational colleges.	3.78	0.81	High	14
1.12	Teachers pay attention to the latest accounting regulations and policy changes and adjust the teaching content promptly.	3.89	0.86	High	3
1.13	Teachers collaborate with accounting teachers at other universities to carry out teaching research or projects.	3.83	0.86	High	9
1.14	Teachers actively participate in the professional certification exams related to the accounting field and maintain my professional competence.	3.75	0.75	High	15
1.15	Teachers take the initiative to seek feedback from students and make teaching improvements based on feedback from students.	3.88	0.78	High	4
	Total	3.84	0.81	High	

According to Table 4.3, the study found that continuous learning ability was at a high level (M=3.84, S.D.=0.81). Among them, the level of " Teachers stay updated on the latest trends and developments in the field of accounting education and end to integrate them into teaching practices "has the highest level (M=3.91, S.D.=0.85), followed by "Teachers are willing to accept guidance and advice from peers or professionals to improve learning effectiveness and quality"(M=3.90, S.D.=0.88) and " Teachers pay attention to the latest accounting regulations and policy changes and adjust the teaching content in a timely manager " (M=3.89, S.D.=0.86), respectively. The side with the lowest level mean value was "Teachers actively participate in the professional certification exams related to the accounting field and maintain my professional competence." (M=3.75, S.D.=0.75).

Table 4.4 Questions Classified by Variables: Continuous Interdisciplinary Ability

(n=240)

No.	Items	M	S.D.	Level	Rank
2.1	Teachers have interdisciplinary teaching experience and can organically integrate accounting knowledge with other disciplines.	3.65	0.83	High	9
2.2	Teachers actively collaborate with teachers from other disciplines to jointly develop interdisciplinary teaching projects or research activities.	3.73	0.78	High	5
2.3	Teachers frequently incorporate theories or methods from other disciplines into classroom teaching to enrich the content of accounting courses.	3.76	0.76	High	3
2.4	Teachers regularly exchange and cooperate with experts or peers from other disciplines to broaden my interdisciplinary perspective.	3.62	0.84	High	10
2.5	Teachers encourage students to engage in interdisciplinary thinking and learning, fostering their comprehensive abilities and innovative awareness.	3.75	0.85	High	4
2.6	Teachers regularly participate in training or professional development courses related to interdisciplinary teaching to enhance my interdisciplinary skills.	3.71	0.76	High	7
2.7	Teachers are adept at flexibly applying knowledge and methods from different disciplines to solve complex problems in practical teaching.	3.57	0.86	High	11
2.8	Teachers emphasize the cultivation of students' interdisciplinary thinking and teamwork skills in teaching to address challenges in future society.	3.77	0.81	High	2
2.9	Teachers collaborate with teachers from other disciplines to design teaching content to promote the implementation of interdisciplinary teaching.	3.66	0.80	High	8
2.10	Teachers believe interdisciplinary teaching is important for cultivating students' comprehensive qualities and innovative abilities, thus actively promoting its development.	3.80	0.85	High	1
2.11	Teachers have innovative work experience with academic research in other subject areas to enrich personal experience.	3.55	0.77	High	12
2.12	Teachers guide students to learn about career opportunities and prospects in other disciplines and increase students' enthusiasm for interdisciplinary learning.	3.72	0.86	High	6
2.13	Teachers have published research papers or journals in other subject areas, enriching my interdisciplinary experience.	3.54	0.82	High	13
2.14	Teachers have experience as consultants or experts in other subject areas.	3.50	0.90	High	15
2.15	Teachers have been involved in teacher training or professional development in other subject areas, enriching interdisciplinary experience.	3.53	0.82	High	14
	Total	3.67	0.82	High	

According to Table 4.4, the study found that continuous interdisciplinary ability was at a high level (M=3.67, S.D.=0.82). Among them, "Teachers believe interdisciplinary teaching is of significant importance for cultivating students' comprehensive qualities and innovative abilities, thus actively promoting its development.

"has the highest level (M=3.80, S.D.=0.85), followed by" Teachers emphasize the cultivation of students' interdisciplinary thinking and teamwork skills in teaching to address challenges in future society." (M=3.77, S.D.=0.81), and " Teachers frequently incorporate theories or methods from other disciplines into classroom teaching to enrich the content of accounting courses." (M=3.76, S.D.=0.76)", respectively. And the side with the lowest level mean value was "Teachers have experience as a consultant or expert in other subject areas." (M=3.50, S.D.=0.90).

Table 4.5 Questions Classified by Variables: Continuous Practice Ability

(n=240)

No.	Items	M	S.D.	Level	Rank
3.1	Teachers actively participate in projects or consulting work in the field of accounting practice to enrich my practical experience.	3.91	0.90	High	2
3.2	Teachers frequently introduce real-life cases or actual business operations into classroom teaching to enhance students' practical skills.	3.95	0.88	High	1
3.3	Teachers have established good cooperative relationships with industry enterprises or organizations to provide internship or practical opportunities for students.	3.90	0.86	High	3
3.4	Teachers regularly update my practical knowledge and skills to adapt to the needs of industry development and changes.	3.86	0.84	High	6
3.6	Teachers collaborate with students in accounting practice projects or research to enhance their practical capabilities and professional qualities.	3.86	0.78	High	6
3.7	Teachers engage in internship or training activities related to accounting practice during holidays or spare time to continuously improve practical skills.	3.80	0.89	High	13
3.8	Teachers pay attention to the latest developments and changes in industry practices, striving to incorporate them into teaching content and course design.	3.84	0.85	High	8
3.9	Teachers regularly exchange experiences with industry experts or peers to obtain the latest trends and information in the field of practice.	3.84	0.82	High	8
3.10	Teachers believe that continuous engagement in accounting practice is crucial for enhancing teaching proficiency and students' competitiveness in the job market, thus dedicating themselves to cultivating and enhancing practical capabilities.	3.80	0.85	High	13
3.11	Teachers participated in industry research and data analysis related to accounting practice to obtain the latest data in the industry.	3.82	0.86	High	11
3.12	Teachers participate in risk management or compliance work related to accounting practice to reasonably avoid risks.	3.87	0.86	High	5
3.13	Teachers participate in financial planning or consulting work related to accounting practice to provide effective financial management references.	3.76	0.88	High	15
3.14	Teachers participated in the development of accounting practice teaching resources to improve students' practical abilities.	3.81	0.90	High	12
3.15	I have participated in the training or application of accounting software or technology to improve the informatization level of accounting practice.	3.83	0.90	High	10
Total		3.85	0.86	High	

According to Table 4.5, the study found that continuous practice ability was at a high level (M=3.85, S.D.=0.86). Among them, " Teachers frequently introduce real-life cases or actual business operations into classroom teaching to enhance students' practical skills " has the highest level (M=3.95, S.D.=0.88), followed by " Teachers actively participate in projects or consulting work in the field of accounting practice to enrich my practical experience." (M=3.91, S.D.=0.90), and " Teachers have established good cooperative relationships with industry enterprises or organizations to provide internship or practical opportunities for students." (M=3.90, S.D.=0.86), respectively. The side with the lowest level mean value was "Teachers participate in financial

planning or consulting work related to accounting practice to provide effective financial management references." (M=3.76, S.D.=0.88).

Table 4.6 Questions Classified by Variables: Continuous Assessment Ability

(n=240)

No.	Items	M	S.D.	Level	Rank
4.1	Teachers can effectively observe and assess students' learning progress, promptly identifying issues and making adjustments.	3.75	0.70	High	12
4.2	Teachers utilize various assessment methods in classroom teaching, such as exams, assignments, and discussions, to comprehensively understand students' learning status.	3.87	0.81	High	1
4.3	Teachers adjust teaching content and methods based on student feedback and performance to enhance teaching effectiveness.	3.80	0.72	High	8
4.4	Teachers regularly evaluate and reflect on my teaching, continuously improving teaching methods and strategies.	3.71	0.84	High	14

Table 4.6 Questions Classified by Variables: Continuous Assessment Ability (Cont.)

(n=240)

No.	Items	M	S.D.	Level	Rank
4.5	Teachers prioritize student engagement and performance, considering their individual differences and developmental needs in assessments.	3.81	0.87	High	7
4.6	Teachers engage in regular teaching evaluations and exchange experiences with colleagues, jointly exploring methods and pathways for teaching improvement.	3.85	0.76	High	2
4.7	Teachers emphasize the fairness and objectivity of assessment methods, ensuring the accuracy and reliability of evaluation results.	3.78	0.90	High	9
4.8	Teachers pay attention to the difficulties and challenges students may encounter in the learning process, providing timely assistance and support.	3.72	0.88	High	13
4.9	Teachers use assessment results to guide students' learning and improve their learning outcomes, implementing personalized teaching approaches.	3.77	0.75	High	10
4.10	Teachers believe continuous improvement of assessment methods and approaches is essential for enhancing teaching quality and student performance, thus continually refining assessment systems and mechanisms.	3.84	0.85	High	3
4.11	Teachers maintain good communication with students and parents and actively get feedback.	3.83	0.87	High	4
4.12	Teachers actively participate in teaching evaluation and teacher training activities, and correct teaching attitude.	3.77	0.86	High	10
4.13	Teachers actively participated in the compilation and review of textbooks related to accounting education and tested my professional ability.	3.67	0.81	High	15
4.14	Teachers encourage students to actively participate in practical projects or internships to assess students' ability to apply their knowledge.	3.83	0.74	High	4
4.15	Teachers focus on the overall quality and personal development of students and provide relevant support and guidance.	3.82	0.82	High	6
	Total	3.79	0.81	High	

According to Table 4.6, the study found that continuous assessment ability was at a high level (M=3.79, S.D.=0.81). Among them, "Teachers utilize various assessment methods in classroom teaching, such as exams, assignments, and discussions, to comprehensively understand students' learning status. "has the highest level (M=3.87, S.D.=0.81), followed by" Teachers engage in regular teaching evaluations and exchange experiences with colleagues, jointly exploring methods and pathways for teaching improvement." (M=3.85, S.D.=0.76) and " Teachers believe the continuous improvement of assessment methods and approaches is essential for enhancing teaching quality and student performance, thus continually refining assessment systems and

mechanisms" (M=3.84, S.D.=0.85), respectively. The side with the lowest level mean value was "Teachers actively participated in the compilation and review of textbooks related to accounting education and tested professional ability." (M=3.67, S.D.=0.81).

Table 4.7 Questions Classified by Variables: Continuous Innovation Ability

(n=240)

No.	Items	M	S.D.	Level	Rank
5.1	Teachers keep up with the latest developments in educational technology and teaching methods and actively try to apply them in their teaching.	3.71	0.86	High	4
5.2	Teachers regularly explore new teaching content and course settings to adapt to industry developments and changes in student needs.	3.55	0.80	High	14
5.3	Teachers promote students' innovative thinking and entrepreneurial awareness through innovative teaching methods and activity design.	3.51	0.88	High	15
5.4	Teachers actively participate in school or departmental teaching reform and curriculum development work, promoting educational change and innovation.	3.61	0.84	High	10
5.5	Teachers encourage students to present different viewpoints and ways of thinking, fostering their independent thinking and innovative abilities.	3.71	0.81	High	4
5.6	Teachers continuously try out new teaching methods and tools to enhance teaching effectiveness and student engagement.	3.58	0.77	High	12
5.7	Teachers collaborate with teachers from other schools or disciplines to develop teaching projects or research, expanding teaching horizons and perspectives.	3.57	0.80	High	13
5.8	Teachers believe that continual promotion of teaching innovation and change is crucial for enhancing students' competitiveness and employability.	3.64	0.88	High	9
5.9	Teachers adapt flexibly to the challenges and resistance that may arise from teaching reforms, striving to find solutions and breakthroughs.	3.59	0.82	High	11
5.10	Teachers believe that sustained teaching innovation and change are essential for enhancing both my teaching proficiency and students' learning outcomes, therefore, I continually pursue innovation and improvement.	3.80	0.85	High	1

Table 4.7 Questions Classified by Variables: Continuous Innovation Ability (Cont.)

(n=240)

No.	Items	M	S.D.	Level	Rank
5.11	Teachers encourage students to actively participate in student competitions and project competitions to broaden their horizons.	3.70	0.90	High	6
5.12	Teachers actively participate in accounting education resource sharing and cooperation projects to strengthen exchanges and common development.	3.69	0.86	High	7
5.13	Teachers encourage students to participate in the social practical activities of college students' innovation and entrepreneurship, respond to the call of the government, and stimulate the motivation of innovation.	3.72	0.88	High	3
5.14	Teachers support students' rational use of mobile phones and other mobile terminals to learn and increase the channels for acquiring knowledge.	3.68	0.87	High	8
5.15	Encourage students to make reasonable innovations in learning, and appropriately improve the proportion of innovative ability in the final exam.	3.74	0.90	High	2
	Total	3.65	0.85	High	

According to Table 4.7, the study found that continuous innovation ability was at a high level (M=3.65, S.D.=0.85). Among them, " Teachers believe that sustained teaching innovation and change are essential for

enhancing both my teaching proficiency and students' learning outcomes, therefore, I continually pursue innovation and improvement""has the highest level($M=3.80$, $S.D.=0.85$), followed by "Encourage students to make reasonable innovations in learning, and appropriately improve the proportion of innovative ability in the final exam " ($M=3.74$, $S.D.=0.90$) and " Teachers encourage students to participate in the social practical activities of college students' innovation and entrepreneurship, respond to the call of the government, and stimulate the motivation of innovation." ($M=3.72$, $S.D.=0.88$), respectively. The side with the lowest level mean value was "Teachers promote students' innovative thinking and entrepreneurial awareness through innovative teaching methods and activity design." ($M=3.51$, $S.D.=0.88$).

This study interviewed 5 accounting education administrators from vocational colleges in Chengdu, Sichuan. There are a total of 8 questions. The analysis of the interview results is as follows:

Table 4.8 Summary of the Interview

No.	Issues of Consideration	Opinions of the Interviewee
1	What is your opinion and attitude towards the development of sustainable development capabilities of accounting teachers in higher vocational colleges in Sichuan, China?	All 5 respondents strongly support the improvement of sustainable development capabilities of accounting teachers in vocational colleges in Sichuan, China
2	What do you think of the level of sustainable development ability of accounting teachers in Higher Vocational Colleges in Sichuan, China?	1) The overall development is good, but there are shortcomings. 2) Uneven development 3) The willingness of vocational accounting teachers to independently improve is not high, and their innovation ability is insufficient. 4) The channel for improvement is single. 5) Insufficient support from some vocational colleges.
3	Do you have any suggestions or support measures to improve the continuous learning literacy of sustainable development ability of accounting teachers in Higher Vocational Colleges in Sichuan, China?	1) Establish awareness of continuous learning and lifelong learning. 2) Continuously monitor the latest developments in the accounting field. 3) Actively participate in training and seminars in the field of accounting, constantly updating professional knowledge. 4) Actively participate in accounting teaching or research teams, actively cooperate and share. 5) Continuously monitor industry development trends and adjust learning content promptly.
4	Do you have any suggestions or support measures to improve the continuous interdisciplinary literacy of sustainable development ability of accounting teachers in Higher Vocational Colleges in Sichuan, China?	1) Proactively strengthen interdisciplinary awareness. 2) Strengthen cooperation with teachers from other disciplines. 3) Actively participate in relevant training and seminars. 4) Introduce theories and methods from other disciplines into accounting teaching. 5) Schools need to improve relevant support policies and training to promote interdisciplinary development of teachers.

Table 4.8 Summary of the Interview (Cont.)

No.	Issues of Consideration	Opinions of the Interviewee
5	Do you have any suggestions or support measures to improve the continuous practice literacy of sustainable development ability of accounting teachers in Higher Vocational Colleges in Sichuan, China?	1) Actively engage in accounting education-related practices. 2) Actively participate in accounting projects or consulting, and enhance practical experience. 3) Proactively establish connections with accounting companies and institutions. 4) Actively participate in relevant training and seminars, and pay attention to the forefront of industry development.

		<p>5) Regularly exchange practical experience with accounting industry experts.</p> <p>6) Actively participate in industry research related to accounting and obtain the latest industry data.</p> <p>7) Actively participate in the development and construction of accounting teaching resources.</p> <p>8) Actively lead students in accounting practice activities.</p>
6	<p>Do you have any suggestions or support measures to improve the continuous assessment literacy of sustainable development ability of accounting teachers in Higher Vocational Colleges in Sichuan, China?</p>	<p>1) Actively exchange assessment experiences with peers.</p> <p>2) Proactively explore more effective assessment methods.</p> <p>3) Emphasize the diversity and scientificity of assessment methods.</p> <p>4) Use evaluation results to provide personalized learning guidance to students.</p> <p>5) Actively participate in relevant teaching and training activities.</p> <p>6) Schools should increase support for relevant assessment training.</p> <p>7) Schools need to provide more comprehensive policy support</p>
7	<p>Do you have any suggestions or support measures to improve the continuous innovation literacy of sustainable development ability of accounting teachers in Higher Vocational Colleges in Sichuan, China?</p>	<p>1) Proactively enhance innovation awareness.</p> <p>2) Continuously monitor the development of accounting education technology and teaching methods.</p> <p>3) Continuously trying innovative teaching methods.</p> <p>4) Actively participate in relevant innovation training and seminars.</p> <p>5) Actively engage in collaborative innovation activities with peers.</p> <p>6) Encourage, guide, and stimulate students' innovative abilities</p>
Do you have any other suggestions?	<p>1) Actively strengthen personal awareness of sustainable development, and establish awareness of continuous learning and lifelong learning.</p> <p>2) Continuously focus on the development of sustainable development concepts, continuously enhance relevant abilities, and achieve further development of personal and professional abilities.</p> <p>3) Innovatively integrating sustainable development capabilities with accounting education</p> <p>4) Develop a sustainable development enhancement plan and reflect on the problems encountered during the enhancement process.</p> <p>5) Schools should encourage the improvement of the sustainable development ability of accounting teachers and strengthen guidance.</p> <p>6) Schools need to further improve relevant systems.</p> <p>7) Schools can innovate training models and provide diversified, convenient, and effective support.</p>	<p>Do you have any other suggestions?</p>

	8) Schools need to further integrate resources from the government and society.	
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Through interviews, the study found that all five respondents strongly support the improvement of the sustainable development ability of accounting teachers in Sichuan vocational colleges in China. They believe that: 1) sustainable development ability is an important professional ability of teachers. 2) The sustainable development ability of accounting teachers in vocational colleges is conducive to improving teaching quality.

However, this research also identified the following current level regarding the sustainable development ability of accounting teachers in Higher Vocational Colleges in Sichuan, China: 1) The overall development is good, but there are shortcomings. 2) The sustainable development ability of teachers is imbalanced. 3) Vocational accounting teachers have a low willingness for independent improvement and insufficient innovation ability. 4) The channel for enhancing the sustainable development ability of accounting teachers is single. And 5) Some vocational colleges lack support for accounting teachers in terms of policies, learning platforms, and resources.

Interviewees proposed the following suggestions for improving the continuous learning ability of accounting teachers in Sichuan vocational colleges:

- 1) Accounting teachers should actively strengthen their awareness of sustainable development, and establish a sense of continuous learning and lifelong learning.
- 2) Accounting teachers should continuously follow the development of sustainable development concepts, continuously enhance relevant capabilities, and further develop personal and professional abilities.
- 3) Accounting teachers should integrate sustainable development capabilities into accounting education innovation.
- 4) Accounting teachers should develop plans to enhance sustainable development capabilities and reflect on the problems encountered in the improvement process.
- 5) Schools should encourage the enhancement of accounting teachers' sustainable development capabilities and provide guidance.
- 6) Schools need to further improve relevant systems in training, evaluation, and incentives to ensure the further enhancement of accounting teachers' sustainable capabilities.
- 7) Schools can innovate training models, fully utilize existing expert resources, and the exemplary role of outstanding teachers to provide diversified, convenient, and effective support for accounting teachers. And
- 8) Schools need to further combine government and social resources to create a good environment for the enhancement of accounting teachers' sustainable development capabilities.

1. Conclusion

The results found that the state of sustainable development ability of accounting teachers in Higher Vocational Colleges in Sichuan, China in 5 aspects was at a high level. Considering the results of this research aspects ranging from the highest to lowest level were as follows: the highest level was continuous practice ability, followed by continuous learning ability, continuous assessment ability, and continuous interdisciplinary ability. And continuous innovation ability was the lowest level. Based on the existing problems, this study proposes a guideline for improving the sustainable development capability of accounting teachers in vocational colleges:

The continuous practical:

- 1) Actively engage in practical activities related to accounting education.
- 2) Actively participate in accounting projects or consultations to strengthen practical experience.
- 3) Actively establish contacts with accounting companies and institutions to enhance the depth and breadth of practice.
- 4) Actively participate in relevant training and seminars to stay abreast of industry developments.
- 5) Regularly exchange practical experiences with industry experts.
- 6) Actively participate in industry surveys related to accounting to obtain the latest industry data.
- 7) Actively participate in the development and construction of accounting teaching resources. And
- 8) Actively lead students in accounting practice activities.

Continuous learning:

- 1) Actively cultivate awareness of continuous learning and lifelong learning.
- 2) Accounting teachers need to continuously follow the latest developments in the accounting field.

- 3) Actively participate in accounting training and seminars to continuously update their professional knowledge.
- 4) Actively participate in accounting teaching or research teams and engage in cooperation and sharing.
- 5) Should continuously follow industry developments and adjust learning content promptly. And
- 6) Colleges need to increase support and guidance for accounting teachers in terms of policies, learning resources, etc.

The continuous assessment ability:

- 1) Actively exchange assessment experiences with peers.
- 2) Actively explore more effective assessment methods.
- 3) Pay attention to the diversification and scientific nature of assessment methods to ensure fairness and objectivity in student evaluations.
- 4) Use assessment results to provide personalized learning guidance to students.
- 5) Actively participate in relevant teaching training activities or seminars to comprehensively improve personal assessment capabilities.
- 6) Schools should increase support for relevant training to ensure that teachers have opportunities to receive training and access relevant assessment resources. And
- 7) Schools need to provide more comprehensive policy support and guarantees for the improvement of accounting teachers' assessment ability.

The continuous interdisciplinary ability:

- 1) Accounting teachers need to be aware of the importance of interdisciplinary studies and actively strengthen their interdisciplinary awareness.
- 2) Accounting teachers need to strengthen cooperation with teachers from other disciplines and jointly carry out interdisciplinary activities.
- 3) Accounting teachers can actively participate in relevant training and seminars to broaden their horizons.
- 4) Introduce theories and methods from other disciplines into accounting teaching. And
- 5) Schools need to improve relevant support policies and training to promote interdisciplinary development of teachers.

Continuous innovation

- 1) Actively enhance their innovation awareness and actively engage in activities promoting sustainable innovation.
- 2) Continuously follow the development of accounting education technology and teaching methods.
- 3) Improve accounting teaching quality by continuously trying innovative teaching methods.
- 4) Actively participate in relevant innovation training and seminars to broaden their horizons.
- 5) Collaborate with peers in innovative activities to broaden the field of teaching. And
- 6) Encourage students to participate in innovation and entrepreneurship activities to guide and stimulate students' innovation abilities while enhancing teachers' innovation abilities.

Recommendations

1) Vocational college accounting teachers should enhance their awareness of sustainable development and lifelong learning, and actively improve their sustainable development capabilities. Vocational accounting teachers should actively enhance their awareness of sustainable development and establish a consciousness of continuous learning and lifelong learning.

2) Vocational college accounting teachers need comprehensive training and development plans to enhance the structural balance of sustainable development capabilities. Ensure that these training programs not only focus on improving academic abilities but also help teachers achieve balanced development in various fields, avoiding focusing solely on improving certain aspects of their abilities.

3) Vocational colleges need to improve relevant systems and establish diversified feedback and evaluation mechanisms. Vocational colleges need to further improve training, assessment, incentive, and other related systems to help teachers recognize their strengths and weaknesses, and continuously develop in a targeted manner.

4) Vocational colleges need to establish communication and sharing platforms, encourage lifelong learning and development, fully utilize existing resources, and provide diversified, convenient, and effective support for accounting teachers. Vocational colleges need to further integrate government and social resources to create a favorable environment for improving the sustainable development ability of accounting teachers.

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