

# Research on the Optimization Path of Graduation Theses for Accounting Major in University B of China Based on High-Quality Employment

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## Abstract

The graduation thesis is an important ability transformation hub for shortening students' job adaptation period and a key link in the last mile of achieving high-quality employment. This article takes the accounting major of University B in China as an example to analyze the existing problems. From the perspective of high-quality employment, this article explains the optimized design concept of the graduation thesis of accounting major in China B University and proposes the implementation paths: establishing a dynamic repository of topics for graduation theses, strengthening the collaborative guidance of dual mentors, promoting the collaborative evaluation between the university and enterprises, empowering the realization path of employment, and establishing a long-term tracking and feedback mechanism.

## Keywords

High-Quality Employment, Accounting Major, Graduation Thesis

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## 1. Introduction

The graduation thesis is not only an important way to apply the comprehensive knowledge of accounting to enhance students' ability to identify, analyze and solve practical accounting problems, but also an important ability transformation hub to shorten students' adaptation period to their positions. In recent years, the overall quality of undergraduate theses has declined significantly (Wu et al., 2021) and

the quality of accounting undergraduate theses is generally not high (Hu et al., 2023). Based on the current situation of the accounting major and students, taking University B in China as an example, this paper analyzes the problem from the perspective of high-quality employment, proposes a teaching model for accounting major graduation theses to promote high-quality employment, directly serving the goal of “cultivating applied and compound accounting talents that meet the requirements of the new era” proposed in the Declaration on the Construction of New Liberal Arts, and improving the quality of graduation theses.

## **2. Problems with Accounting Graduation Theses at University B**

### **2.1. Deviation in Ideological Cognition**

First, students have insufficient awareness of the value of their graduation thesis. As an important part of academic training in accounting, the thesis plays an irreplaceable role in developing students’ comprehensive abilities. However, students at University B think that the thesis is a part of university teaching, a necessary link to earn credits, and has little to do with employment after graduation. As a result, students tend to be passive in writing their theses, fail to conduct in-depth analysis, and have less targeted and practical countermeasures, ultimately leading to a decline in thesis quality.

Secondly, the emphasis on undergraduate theses by advisors needs to be improved. Some teachers in University B have a cognitive bias towards undergraduate theses and simplify the guidance work, mainly based on the criterion of not being randomly inspected by the Ministry of Education of China. On the other hand, some teachers in B university fail to review the topic selection of students’ accounting papers properly, neglect the writing of the literature review and detailed outline of the papers, and provide insufficient guidance on the analysis and countermeasures of the papers. Eventually, the guidance of the papers becomes a mere formality and the quality of the papers declines.

### **2.2. Difficulty in Choosing a Topic**

Accounting is one of the majors with the largest number of students in economics and management in colleges and universities, and B University is no exception. The accounting major in the business school of University B has the largest number of students in the school, and its thesis guidance faces a prominent contradiction between large-scale training and individualized requirements. According to the basic requirement of “one person, one topic” and the 1:18 faculty allocation of colleges and universities, it is theoretically very difficult for school thesis supervisors to develop non-repetitive topic directions based on the number of students.

Accounting covers multiple fields such as accounting, finance, auditing, internal control and risk management, and has a wide range of topics. Accounting papers focus on financial fraud, risk analysis, professional ethics, etc., which leads to problems such as a high proportion of literature reviews, insufficient innovation

in content, and less targeted countermeasures. On the other hand, even if the accounting issues of listed companies are chosen for research, the depth of the content analysis is insufficient and the countermeasures are rather general. As a result, it is difficult for students to apply the accounting expertise they have learned to analyze the real problems of specific enterprises, the writing of graduation theses is disconnected from the demands of enterprises, and it is difficult to comprehensively improve the overall employ ability of accounting students.

### **2.3. Time Conflict between Writing the Graduation Thesis and Employment**

The graduation thesis of University B is set in the senior year, usually from the first semester of the senior year to the second semester of the senior year. The teaching period is approximately from October of the previous year to May of the second year, which coincides with the time of autumn and spring recruitment, postgraduate entrance examination, civil service examination and graduation internship for the current year. In recent years, the number of college graduates in China has been increasing year by year, and with the slowdown of China's economic growth, the competition among college students for employment and further education has become increasingly fierce. Accounting graduates, as ordinary undergraduate students in China, are under greater pressure in terms of employment and further education. They need to invest more time in job hunting and postgraduate entrance examination to ensure success in job hunting and postgraduate entrance examination. Therefore, preparing for job hunting and reviewing for postgraduate entrance examination and civil service examination are the top priorities in their senior year. As a result, accounting graduates allocate their time between their graduation thesis and job hunting, graduation internship, and further education. They tend to focus more on postgraduate entrance examination, civil service examination, and job hunting, making it difficult to ensure the time and energy devoted to writing their graduation thesis.

### **3. Design Concept of Accounting Graduation Thesis in University B Based on High-Quality Employment**

Schroeder (2007) first proposed the concept of High-Quality Employment. High-quality employment is defined as the situation where workers in a certain position can not only obtain a reasonable salary that meets their living needs, but also gain challenges and a sense of achievement through the content of their work. Regarding the employment situation of college graduates in China, Chinese scholars further point out that high-quality employment of college graduates is based on achieving full employment (Zhang & Yu, 2016). Graduates can meet the job requirements, have a high level of job satisfaction, and their career choices are in line with the development needs of the country and local areas. Moreover, their contributions to social and economic development are in line with the talent cultivation goals of colleges and universities. To help students gain a comprehensive

understanding of job positions in industries and enterprises, apply professional knowledge comprehensively, and thereby achieve a precise match between people and the environment to promote high-quality and full employment, it is necessary to bridge the “last mile” between talent cultivation in colleges and universities and the demands of industries, industries and enterprises (Shi & Sun, 2025). As a key link in the last mile, how to enable students to have a “visual” and “zero-distance” understanding of employment industry and enterprise positions and comprehensive application of professional knowledge through the graduation thesis requires a systematic design of the accounting major graduation thesis of University B from the perspective of high-quality employment.

### **3.1. Guide the Selection of Undergraduate Thesis Topics with Students’ Career Development to Stimulate Their Enthusiasm for Learning**

A scientific practical teaching plan needs to be effectively operated in order to achieve the practical teaching goals. Empirical research shows that the higher the degree of students’ participation in practical teaching, the higher their employability (Zhang & Huan, 2016). Students who actively participate in learning and active activities at school have significantly higher average starting salaries (Guo & Wu, 2018). Therefore, how to attract students to actively participate in practical teaching is particularly crucial. The same is true for the practical teaching of graduation theses.

The time for choosing a thesis topic is the middle of the first semester of the senior year, and the middle or end of the second semester of the senior year. The time for writing the thesis is also a crucial period for students to look for jobs. Students are faced with the contradiction between their thesis and employment. They are busy with internships or job hunting while writing the thesis. Not only is it hard for students, but it is also difficult to guarantee the quality of the thesis. According to expectation theory, the key to stimulating students’ participation in teaching is the correlation between students’ efforts and learning outcomes, the correlation between students’ outcomes and student rewards, and the consistency between student rewards and personal needs. Using students’ career development to guide the topic selection of undergraduate theses, since it can help students get employed and meet the most important needs of college students, as long as other teaching links are reasonably designed, it can greatly motivate students to actively participate in teaching and achieve the purpose of talent cultivation.

Undergraduate thesis topics based on students’ career development, focusing on real enterprises to solve professional problems, can enhance the value of students’ graduation theses. Therefore, the closer the specific content of the graduation thesis is to real enterprises, the more it can solve the actual financial accounting and auditing problems of real enterprises, the more it can reflect the value of the graduation thesis, and the more conducive it is to motivating students to participate in the teaching of the graduation thesis. Thesis topics based on career de-

velopment need to address the actual problems of enterprises. Thesis supervisors both inside and outside the school have clear goals. Thesis supervisors need to have a very clear understanding of students' abilities and the task goals of the graduation thesis, and provide students with effective guidance, such as different task decomposition for students of different ability levels, explanation and communication of task goals, etc. At the same time, the evaluation of the employer during the writing process of the graduation thesis, the employment experience of previous students, and the students' own practical feelings will further increase the probability of the graduation thesis achieving high-quality employment, thereby enhancing the students' enthusiasm for participating in the graduation thesis.

### **3.2. Write a Graduation Thesis Based on an Industry Company to Help Students Make Employment Decisions**

According to the person-job fit theory, a high degree of fit between college students and job positions can prevent college students from leaving their jobs voluntarily or involuntarily (Jin et al., 2025). College students' employment decisions need to determine whether they are highly compatible with the job position, and the prerequisite for matching is to have a good understanding of the job position nested within the regional organization.

The employment options for accounting students are mainly companies, banks and accounting firms in various industries. Whether they work in companies, banks or accounting firms, they need to be based on the industry and the company's operation and finance.

On the one hand, writing papers based on industry companies can analyze financial issues of listed companies. There is a large amount of information about listed companies in China, which is free and easily accessible, sufficient to meet the needs of accounting graduation theses. As of June 20, 2025, the trading software of China Guosen Securities shows that there are a total of 5,417 listed companies of various types in China. It involves all walks of life in China's national economy, and the number is large enough to meet the needs of the graduation thesis to study accounting-related issues. According to relevant national regulations in China, listed companies or listed companies are required to publish annual reports and disclose important matters in a timely manner. All these information can be accessed through the Juchao Consulting information platform. The report of a listed company presents complete information about the enterprise, generally including the company profile, board report (or management discussion and analysis), major events, financial report, etc. The board report (or management discussion and analysis) provides a detailed account of the industry environment in which the company is located, the analysis of the company's operation and financial situation, future development outlook, etc. On the other hand, one can choose to analyze issues related to the accounting of the company as a student internship. Because of the company they are in, they have a wealth of internal

information about the company, use industry data of listed companies, and through horizontal and vertical comparisons, understand the overall picture of the organization and the industry they are in.

Whether it is the study of accounting-related issues of listed companies or non-listed internship companies, while analyzing accounting-related issues with professional knowledge, the strength of the internship company can be judged through financial data, providing a basis for making scientific career decisions in enterprises. The business of accounting firms mainly focuses on Chinese companies listed at home and abroad. Through research on listed companies and related aspects, it can help students understand the situation of various industries and audit work to determine whether to choose to work in an accounting firm. Banking work mainly provides credit to various enterprises. By studying the accounting-related issues of a certain listed company and mastering the analytical methods, it can be used to analyze the situation of other industries, and the direction of bank credit can be analyzed clearly, providing a basis for decision-making when choosing banking work.

### **3.3. Enhance Comprehensive Professional Skills through the Graduation Thesis to Achieve High-Quality Employment**

Promoting high-quality and full employment of graduates is a key issue that affects China's national strategic talent reserve and its status as a strong country in higher education. In the senior years of university, it is necessary to organize students to participate in situational activities such as internships and practical training, increase work experience, and cultivate comprehensive abilities and professional qualities as the core to achieve high-quality employment (Shi et al., 2024).

Taking Chinese listed companies or internship companies as the research subjects, applying the knowledge of the accounting system they have learned to solve the problems of real Chinese companies, and cultivating students' ability to analyze and solve practical problems. During the process of completing the thesis, a large number of articles in the field of accounting need to be read carefully, especially professional master's theses. Many professional master's theses are based on articles related to accounting problems in real Chinese enterprises. These articles are articles that apply professional knowledge to solve accounting problems in companies and are summaries of the experience and wisdom of accounting professionals. Reading these articles carefully, along with the guidance of professional teachers both inside and outside the university, can help to quickly digest the professional content, increase professional experience in accounting, and improve comprehensive professional skills in accounting.

Accounting papers with Chinese listed companies or internship companies as the research subjects can help students obtain information on employment channels, employment regions, employment industries, and corresponding regions, industries, enterprises, and positions in the employment ecological environment; At the same time, it will help students identify their own personality, abilities, in-

terests, values, etc. At the same time, career guidance and employment guidance will be added to help students find positions that match them and achieve high-quality employment.

## **4. Optimization Path of Graduation Theses for Accounting Majors in B University Based on High-Quality Employment**

### **4.1. Establish a Dynamic Repository of Topics for Graduation Theses**

The topic selection of a graduation thesis is a key factor influencing the quality of the thesis (Chen & Li, 2025). The thesis topic repository of the accounting major at University B, which is based on high-quality employment, needs to be dynamically adjusted annually according to job positions and student demands. Job position information can be determined by combining industrial development and job market data. Industrial development data is based on the latest performance growth of listed companies, analyzing industries with high growth and good performance this year or in the coming years, or regional advantageous industries that offer more job opportunities. Job market data is constructed through platforms such as 51job and Zhaopin to build a heat map of job demand, and web crawlers are used to capture keywords and break them down into accounting-related research topics. In response to the demands of students, including those pursuing careers in banking, accounting firms, and other corporate finance positions, the system offers a comprehensive question bank for graduation theses. At the same time, the thesis topics need to be reviewed to ensure that they meet the employment requirements.

### **4.2. Strengthen the Collaborative Guidance of Dual Mentors**

There are three types of ways for teachers from both the school and the enterprise to implement effective teaching in the workplace, including demonstrating professional activities to students, stimulating students' enthusiasm for participation, and encouraging students to undertake more responsibilities (Ceelen et al., 2023). During the process of writing graduation theses, it is necessary to strengthen the collaborative guidance between on-campus and off-campus mentors. On-campus mentors provide academic guidance on the thesis as required by the school to enhance the theoretical depth of the thesis. Off-campus mentors are usually senior financial staff from enterprises, providing guidance on the application of the thesis in the industry and enterprise, and enhancing the practical value of the thesis. At present, universities generally have the need for industry-university-research cooperation, and there is also a corresponding database of off-campus mentors. Moreover, communication platforms such as Tencent Meeting are now available, all of which facilitate the coordination and guidance of dual mentors. Dual-mentor coordination and guidance usually require both mentors to review the topic selection of the thesis, and both mentors to ensure the academic and practical value of the topic selection during the thesis proposal stage; In the process of writ-

ing the thesis, the dual mentors provide joint guidance. The internal mentor is responsible for the theoretical framework of the thesis, while the external mentor is responsible for the practical application analysis of the thesis and the feasibility and pertinence of the solutions.

### **4.3. Promote University-Enterprise Collaborative Evaluation**

In the thesis review process, a joint review panel composed of the school's thesis review organization and the enterprise's financial and accounting executives and senior financial and accounting staff can evaluate from the perspectives of "scientific methods", "scientific plans", "innovative content", etc., with a focus on the innovation, pertinence and feasibility of the thesis in solving actual financial problems. In the thesis defense session, the defense panel consists of the school's defense panel teachers, the heads of the employing departments, and the partners. They ask questions from various perspectives of the thesis and evaluate the students' professional level in an all-round way. In the thesis transformation stage, the employer can incorporate appropriate parts of the thesis into the enterprise to improve the enterprise's financial workflow and enhance the financial effectiveness and efficiency of the enterprise.

### **4.4. Empowering Employment Realization Paths**

Before the internship, complete the graduation thesis. The relevant content of the graduation thesis can be rewritten from the literature review into an industry analysis report, the analysis part of the thesis can be changed to case analysis, and the countermeasures part can be refined into a solution set. Providing the transformed thesis results along with the resume to the employer can increase the chances of high-quality employment. Employers of internship students will incorporate the quality of the thesis into their campus recruitment assessment. The inclusion of graduation theses in the campus recruitment assessment can encourage students to actively choose topics with industrial value and provide talent support by introducing students' on-campus mentors to participate in solving accounting-related problems for employers. At the same time, it helps enterprises to screen out talents with problem-solving skills through the thesis completion process. Mentors both inside and outside the university not only provide professional support to students, but also further help students analyze their fit with employers, thereby improving the on-board and off-board rates of recruitment and reducing recruitment costs. This closed-loop design of "topic selection-outcome-employment" not only improves the quality of graduation theses, but also shortens the adaptation period of graduates to their positions, ultimately creating a pattern of mutual improvement in the quality of college education and the efficiency of enterprise employment.

### **4.5. Establish a Long-Term Tracking and Feedback Mechanism**

A long-term tracking and feedback mechanism should be established in accord-

ance with the closed-loop optimization mechanism of “teaching-employment-development”. On the one hand, there is the long-term tracking of thesis topic selection. It is necessary to keep track of the relevance of thesis topics to students’ employment, continuously iterate and optimize the thesis topic schemes for graduation, and ultimately increase the rate of graduates’ major matching, starting salary after graduation, and employment rate. The second aspect is to keep track of the correlation between thesis quality and students’ career development in the long term. It is necessary to track the quality of theses and the career development of students, and compare and analyze the promotion status of outstanding graduates and ordinary graduates. Finally, a closed-loop improvement will be formed, and the tracking results will be fed back to the guidance on thesis topic selection for the new session.

## 5. Conclusion

This article takes University B in China as an example to analyze the teaching problems of the graduation thesis of its accounting major. Combined with high-quality employment, it analyzes the design concept of the graduation thesis of the accounting major in University B in China and proposes the implementation path. The measures in the article need to be implemented in University B in the future, and the relationship between the quality of graduation theses and the quality of employment should be further examined. The teaching research on the graduation thesis of accounting major in University B in China is only an individual study of the graduation thesis of accounting major in China at present. The research scope needs to be further expanded in the future.

## Conflicts of Interest

The author declares no conflicts of interest regarding the publication of this paper.

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