Article

Exploration of Teaching Reform in the Junior Accountant Examination Sprint Public Elective Course Based on the "Thousand People, Thousand Faces" Philosophy

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Abstract: With the increasing demand for compound talents in the accounting industry and the development of personalized education trends, the traditional "one-size-fits-all" teaching model for junior accountant examination sprint courses can no longer meet student needs. The "thousand people, thousand faces" educational philosophy, which emphasizes student-centered education, respect for individual differences, and teaching according to aptitude, offers new ideas for the reform of the junior accountant examination sprint course, offers new insights for the reform of this course. This reform employs a "profile classification + task differentiation + flexible assessment" model, utilizing the educational learning platform to collect student data for accurate student classification. It designs differentiated teaching tasks and flexible assessment methods. Practice has shown that this model significantly enhances teaching effectiveness and greatly improves students' pass rate in the junior accountant title examination. In the future, with the progress of educational technology, the algorithm model can be further optimized to improve the accuracy of profile classification, a dynamic feedback mechanism can be established, and a classified and grouped teaching model can be promoted to achieve large-scale personalized education. This teaching reform not only innovates the traditional teaching model but also positively responds to the trend of modern educational development, providing strong support for the cultivation of high-quality accounting talents.

Keywords: "thousand people, thousand faces"; teaching reform; junior accountant examination

1. Introduction

With the rapid progress of financial technology and the acceleration of digital transformation, the demand for talent in the accounting industry is undergoing profound changes. Traditional accounting and financial service models are gradually being replaced by digital and automated solutions, and enterprises' demand for compound talents with multidisciplinary backgrounds, solid technical capabilities, and continuous learning abilities has significantly increased. Meanwhile, personalized education has become a global trend in the field of education, emphasizing teaching according to students' aptitude and maximizing their potential based on their characteristics, interests, and abilities. The junior accountant title examination, as the "first threshold" for the accounting profession, has become an important indicator for measuring the quality of talent cultivation in applied undergraduate colleges. However, the traditional "large-class, lecture-based" sprint teaching model has led to a pass rate that has long hovered between 20% and 25%. The current sprint public elective course for the junior accountant examination often adopts a "one-size-fits-all" unified teaching model, ignoring individual differences among students. The teaching methods are outdated and lack innovation, causing students to lose interest in learning and failing to meet the preparation needs of students at different

Published: 26 August 2025

levels. This teaching model is incompatible with the changes in the demand for accounting talents and the trend of personalized education, and it is in urgent need of reform.

The "thousand people, thousand faces" philosophy, which emphasizes student-centered education, respect for individual differences, and teaching according to aptitude, offers new ideas for the reform of the junior accountant examination sprint course, which emphasizes student-centered education, respect for individual differences, and teaching according to aptitude, provides new ideas for the reform of the junior accountant examination sprint course. Based on this philosophy, the "profile classification + task differentiation + flexible assessment" model has been constructed to achieve intelligent adaptation of teaching resources, learning tasks, and assessment methods for students with different learning foundations. Relying on the SuperStar Learning Tong platform, personalized learning plans are dynamically generated. While improving the pass rate of the junior accountant title examination, this model also strengthens students' professional ability cultivation. This learner-centered educational innovation not only meets the strategic goal of "developing education suitable for everyone" proposed in the China Education Modernization 2035 but also provides a replicable practical example for the teaching reform of applied undergraduate colleges.

2. Necessity of Implementing the "Thousand People, Thousand Faces" Philosophy

2.1. Diversified Student Needs

The student group for the sprint public elective course is complex in composition. Some students have systematically studied courses such as "Intermediate Financial Accounting" and "Tax Law" and have a solid knowledge base. In contrast, others have only been exposed to "Basic Accounting" and "Economic Law," with vague understanding of core subjects like "Junior Accounting Practice," including accounting elements and accounting subjects, and fragmented grasp of legal provisions in economic law. Moreover, students have different ways of perfecting their learning systems [1]. Some are adept at building knowledge systems through video learning, while others rely on exercise training to reinforce memory. Some deepen their understanding through discussion and exchange, while others need targeted guidance from teachers to overcome difficulties.

The traditional "one-size-fits-all" teaching method cannot meet these diverse needs. Uniform teaching progress may leave students with weak foundations struggling to keep up, while advanced students waste time due to repetitive content. Uniform difficulty in exercises cannot help students with weak foundations build confidence or meet the needs of sprinting students to improve their problem-solving speed [2].

2.2. Sprint Course Adaptability

The short-term nature of the junior accountant examination sprint course, which is conducted as a public elective course in the two months before the exam, with both "Junior Accounting Practice" and "Economic Law Basics" having 32 class hours each, requires precise focus to achieve efficient score improvement in a limited time. Using uniform teaching content makes it difficult to target students' weak links for reinforcement. Different students have different points of loss. Some lose points due to errors in accounting entry preparation, while others are weak in economic law case analysis [3]. The "thousand people, thousand faces" philosophy can locate students' personalized weak points through data analysis. For example, by using the Learning Tong platform to statistically analyze the types of questions students frequently get wrong, the teaching content can be adjusted accordingly.

2.3. Learning Platform Support

Platforms such as SuperStar Learning Tong can collect students' online learning behavior data from previous courses, including "Basic Accounting," "Intermediate Financial Accounting," "Economic Law," and "Tax Law," as well as their performance in this course.

Combined with pre-class diagnostic test scores, algorithms can be used to build multi-dimensional student profiles to identify weak points in their knowledge of specific topics and push customized learning resources [4]. The platform can also perform cluster analysis on student learning data to identify common needs among different student groups and design specialized training modules for them. Additionally, it can dynamically adjust teaching plans by monitoring students' learning data in real-time.

The "thousand people, thousand faces" philosophy is necessary in the junior accountant sprint public elective course. It can not only meet the diversified learning needs of students and improve the efficiency of score improvement in the sprint stage but also rely on intelligent technology to achieve precise allocation of teaching resources. This personalized teaching model will become an important direction for future educational reform, providing more efficient and considerate learning support for different student groups [5].

3. Teaching Reform Practice Under the "Thousand People, Thousand Faces" Philosophy

The teaching reform practice of the junior accountant examination sprint public elective course under the "thousand people, thousand faces" philosophy employs a "profile classification + task differentiation + flexible assessment" model. This model uses a variety of teaching methods and means to achieve precise teaching and personalized tutoring. It accurately grasps students' learning characteristics, meets their personalized learning needs, increases their interest and enthusiasm for learning, and helps them prepare for the exam efficiently.

3.1. Profile Classification

Relying on an educational learning platform, student learning behavior data from previous courses such as "Basic Accounting," "Intermediate Financial Accounting," "Economic Law," and "Tax Law" is collected [6]. This includes online learning duration, knowledge point mastery, homework completion, etc. Combined with pre-class diagnostic test scores, an algorithm is used to "profile" students. Based on dimensions such as students' learning foundation, cognitive style, and preparation goals, and considering students' acceptance of classification names, especially encouraging students with a certain foundation but not enough to pass the exam, students are classified into the following types:

3.1.1. Baby-A "Problem Reinforcement Type"

These students have relatively weak foundations, having studied only "Basic Accounting" and "Economic Law," or they may have taken "Intermediate Financial Accounting" but struggled to grasp the material initially. They have obvious weaknesses in the relevant knowledge points of the junior accountant title examination, often with unclear understanding of basic concepts such as accounting elements and accounting subjects in "Junior Accounting Practice," or difficulties in preparing accounting entries [7]. In "Economic Law Basics," they may not have a firm grasp of certain legal provisions, affecting their analysis and judgment of actual cases. These problems often lead to mistakes when they encounter related questions in the exam.

3.1.2. Baby-B "Advanced Sprint Type"

These students already have a certain knowledge base and have performed well in advanced courses such as "Intermediate Financial Accounting" and "Tax Law." They have a basic understanding of the content of "Junior Accounting Practice" and "Economic Law Basics" and can handle general accounting business [8]. However, they need to further improve their comprehensive application ability and test-taking skills in complex business processing, comprehensive application problem solving, or test-taking techniques.

They need to enhance their ability to solve problems quickly and accurately while also cultivating their ability to handle actual business to meet the needs of employers.

3.1.3. Baby-C "Basic Weakness Type"

These students may not have prior learning experience in "Basic Accounting" and may come from other majors, such as engineering or art, who are new to this subject. They are unfamiliar with basic accounting concepts such as the accounting equation, accounting subjects, and debit and credit directions. They have difficulties in handling simple accounting business and lack a systematic understanding of legal provisions. They also have little enthusiasm for obtaining the junior accountant certificate and are unwilling to spend more time on this course outside of class [9]. For these students, the goal in this course is to establish a basic understanding of accounting and economic law, to read financial statements, and to let them see the practicality of accounting knowledge in daily life and work.

Through the above "profile classification," a scientific basis is provided for subsequent differentiated teaching and flexible assessment, helping teachers accurately grasp students' learning characteristics and develop personalized teaching plans.

3.2. Task Differentiation

Based on the results of "profile classification," an educational learning platform is used to design pre-class and post-class differentiated tasks for students of different types to meet their personalized learning needs.

3.2.1. For Baby-A "Problem Reinforcement Type" Students

Pre-class, release complete basic video learning for the junior accountant examination syllabus. Students build basic cognition of corresponding knowledge points through self-study. In class, combine the knowledge points of the junior accountant examination for focused, in-depth, and key-point knowledge lectures. Post-class, release complete practice questions compiled according to the junior accountant examination syllabus to further consolidate the knowledge points needed for the exam. Provide individual tutoring for students who need it and answer difficult questions [10].

3.2.2. For Baby-B "Advanced Sprint Type" Students

Before class, use the knowledge map function of the Learning Tong platform to diagnose students' weak knowledge points. Based on the diagnosis results, push targeted pre-class materials. In class, combine the knowledge points of the junior accountant examination for focused, in-depth, and key-point knowledge lectures. Post-class, release targeted practice questions on the platform, including mock and real questions. Open a comprehensive ability training section, such as the preparation of consolidated financial statements, complex tax processing, big data financial applications, and other practical questions to enhance students' practical abilities. Finally, use the learning analysis function of the Learning Tong platform to provide students with learning reports, analyzing learning progress and score changes to help students adjust their learning strategies.

3.2.3. For Baby-C "Basic Weakness Type" students

Pre-class materials such as basic knowledge point videos and PPTs for "Junior Accounting Practice" and "Economic Law Basics" are pushed through the Learning Tong platform to help students prepare. In class, deliver focused and in-depth lectures on key knowledge points of the junior accountant examination and initiate discussion topics, such as "What do you think is the significance of the accounting equation for enterprises?" and "What common economic laws and regulations do you know?" Encourage students to participate in discussions and increase their interest in learning. Post-class, release basic and general homework to help students consolidate basic knowledge. Simultaneously,

use the platform's learning analysis function to monitor students' progress. For students who have a good grasp of knowledge, adjust their classification to B-Bao "Advanced Sprint Type" in a timely manner and encourage them to learn more knowledge.

3.3. Flexible Assessment

On the basis of traditional attendance, class performance, homework, and final exams, this course implements a flexible assessment model for students of different classifications, establishing a diversified evaluation system that focuses on individual differences and the learning process.

3.3.1. For Baby-A "Problem Reinforcement Type" Students

The focus is on breaking through weak links to improve problem-solving and test-taking abilities. In regular assessments, to encourage more communication between students and teachers, increase the points for asking questions, providing more opportunities for individual tutoring. After tutoring, release relevant assessment questions through the Learning Tong platform to check the effectiveness of the tutoring. In the final assessment, use the Learning Tong platform to release three sets of assessment questions based on the junior accountant examination syllabus. The first two sets are untimed to answer, and based on the wrong questions, push corresponding knowledge point learning materials to fill in the gaps. The last set is timed to answer, simulating the exam scene to help students adapt to the exam atmosphere in advance.

3.3.2. For Baby-B "Advanced Sprint Type" Students

The goal is to deepen their understanding, improve test-taking skills, and strengthen their ability to apply knowledge comprehensively. In regular assessments, provide additional challenging problems for students with faster learning progress, and award extra course points for completion to enhance their application abilities. In the final assessment, conduct online assessments through the Learning Tong platform with one set of assessment questions based on the junior accountant examination syllabus, which students must complete within the specified time. The assessment questions are automatically scored, and students can immediately view their scores and the correct answers or explanations. Using the learning analysis function of the Learning Tong platform, provide students with learning reports, and students can independently complete relearning and supplementation of knowledge points for wrong questions. After completion, another set of practical questions will be provided for students to choose from to expand their comprehensive quality and ability to solve practical problems.

3.3.3. For Baby-C "Basic Weakness Type" Students

Regular assessments focus on their participation in class, including engagement in discussions and enthusiasm for interaction, to encourage active involvement and enhance their interest in learning. The final assessment is in the form of an open-book exam, releasing basic knowledge point assessment questions to reduce the difficulty of the assessment and check students' grasp of basic knowledge.

Through the "profile classification," "task differentiation," and "flexible assessment" integrated teaching reform practice, the learning characteristics of students can be accurately grasped, personalized learning needs can be met, students' interest and enthusiasm for learning can be increased, and the teaching effectiveness of the junior accountant sprint public elective course can be improved.

4. Implementation Effects and Prospects

The personalized teaching reform practice of the junior accountant examination sprint public elective course based on the "thousand people, thousand faces" philosophy has achieved scientific profile classification. Through multi-dimensional data collection

and algorithm analysis, students are accurately classified into "problem reinforcement type," "advanced sprint type," and "basic weakness type," providing a scientific basis for subsequent teaching. The task design is personalized, with differentiated pre-class, in-class, and post-class tasks designed for students of different types. For example, basic knowledge point videos are pushed for the "basic weakness type," and practical training such as complex tax processing is provided for the "advanced sprint type," significantly enhancing learning relevance. The assessment mode is flexible, with a diversified evaluation system and tiered assessment standards established. Online tests, practical questions, and other forms are used to comprehensively inspect learning outcomes, effectively stimulating students' enthusiasm. Practice has shown that this model significantly enhances teaching effectiveness, with a substantial increase in the pass rate of the junior accountant title examination. The pass rate reached 54% in 2023 and 62% in 2024, verifying the practical value of the "thousand people, thousand faces" philosophy in the sprint public elective course.

As educational technology continues to progress and teaching models are iteratively upgraded, the potential applications of the "thousand people, thousand faces" philosophy in the junior accountant sprint public elective course are vast. Future exploration can be deepened in the following directions: Further explore the data potential of the Learning Tong platform, optimize the algorithm model, improve the accuracy of profile classification and task recommendation matching, and build a dynamic feedback mechanism to adjust teaching strategies in real-time based on students' phased learning data. As the number of course classes increases, a classified and grouped teaching model can be gradually promoted. Set up exclusive classes for different types of students, equip them with targeted curriculum systems and teaching staff, such as "Basic Reinforcement Class," "Sprint Experimental Class," and "Practical Training Class," to achieve large-scale personalized education. Summarize and refine the core elements and implementation paths of the "thousand people, thousand faces" teaching model to form replicable and promotable experiences for reference in the public elective course reform of other applied undergraduate colleges.

5. Conclusion

The teaching reform of the junior accountant examination sprint public elective course led by the "thousand people, thousand faces" philosophy is not only an innovative breakthrough of the traditional teaching model but also a positive response to the trend of modern educational development. In the future, with the deepening of technological empowerment and the optimization of teaching models, personalized education will benefit more students and provide a solid support for cultivating high-quality accounting talents.

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