Investigating and Evaluating Accounting Educational Resources with A Swot Approach In Iranian Conservatories

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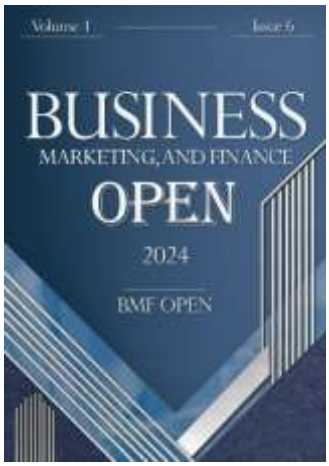

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Abstract: The present study was conducted with the aim of investigating and evaluating accounting educational resources in Iranian conservatories using a SWOT approach. The present study evaluated accounting educational resources in Iranian conservatories using a SWOT analysis (Strengths, Weaknesses, Opportunities, and Threats). This research method included collecting data through semi-structured questionnaires, specialized interviews with conservatories' teachers and administrators, and studying the content of textbooks. Data analysis was conducted with the aim of identifying internal factors (strengths and weaknesses) and external factors (opportunities and threats). Subsequently, to formulate appropriate strategies, the results of the SWOT analysis were used in such a way that strengths are strengthened, weaknesses are reduced, opportunities are exploited, and threats are minimized. This study was conducted by collecting the opinions of accounting teachers through an online questionnaire and analyzing the content of specialized and skill books. The results showed that the research findings showed that the educational resources of the accounting field in Iranian art schools have strengths such as providing basic concepts, strengthening practical skills, and providing appropriate infrastructure for teaching financial and accounting laws. However, these resources face several challenges, including inappropriate arrangement of chapters, complexity of the content of some modules, and lack of updating based on current laws and standards. In addition, the high volume of unnecessary and stereotypical materials reduces the motivation of students. In contrast, opportunities such as localization of content, inclusion of specialized software training, and utilization of modern educational technologies can improve the quality of education. However, threats such as student apathy, limited technological infrastructure, and rapid changes in financial laws and accounting standards still pose significant challenges. To address these challenges, a comprehensive review of educational resources, removal of unnecessary materials, and increase in applied training seem necessary. Finally, it is suggested that a comprehensive review of educational resources, training teachers to utilize modern technologies, and simplifying course content be put on the agenda in order to improve the quality of accounting education in Iranian technical schools.

Keywords: Evaluation, Educational Resources, Accounting, SWOT Approach, Iranian Technical Schools

1. Introduction

In today's dynamic and rapidly evolving educational landscape, the significance of accounting education as a critical pillar for economic development and professional competency cannot be overstated. The progression of educational standards, technological innovations, and increasing demands for market-relevant skills have prompted scholars and institutions alike to evaluate the effectiveness, relevance, and adaptability of accounting education systems across the globe. This necessity is especially pertinent in the context of Iranian conservatories and technical schools, where educational resources are often scrutinized for their alignment with labor market demands, professional standards, and international accounting practices. In particular, the inadequacy of traditional teaching methods and outdated curricula in preparing students for real-world challenges has become a pressing concern [1, 2].

The growing body of literature underscores a global consensus on the need to bridge the gap between academic instruction and practical application in accounting education. For instance, the increasing complexity of financial regulations, the emergence of digital accounting tools, and the shift toward sustainability reporting have reshaped the professional expectations placed upon graduates [3, 4]. However, studies reveal that many accounting programs—especially those in developing contexts—are still heavily reliant on theoretical content with insufficient emphasis on practical competencies, including the use of specialized accounting software and the interpretation of up-to-date tax regulations [2, 5].

The Iranian accounting education system, particularly within art and technical schools, is no exception to this trend. Various studies, including evaluations based on the Balanced Scorecard and Data Envelopment Analysis (DEA), indicate that while basic infrastructure and foundational concepts are present, there exists a significant mismatch between educational content and labor market requirements [6, 7]. This discrepancy is exacerbated by the inflexibility of textbooks, insufficient integration of modern technologies, and the absence of structured efforts to keep educational resources aligned with rapidly evolving global standards such as IFRS and ESG reporting frameworks [2, 3].

Furthermore, the practical utility of educational materials is often hindered by outdated module structures, redundancy in content, and the lack of application-focused exercises. A SWOT-based evaluation conducted in Iranian conservatories has illustrated that despite strengths like foundational skill-building and conceptual clarity, major weaknesses persist. These include the overwhelming volume of non-applicable content, outdated legal references, and minimal inclusion of relevant accounting software [8]. From a theoretical perspective, such limitations conflict with the principles of Competency-Based Education (CBE), which emphasize real-world applicability and skills acquisition as primary learning outcomes [9]. The situation is further complicated by rapid changes in taxation laws and accounting standards, leading to a systemic obsolescence in course materials—a threat that urgently demands strategic curriculum reforms [10].

The existing literature not only diagnoses these systemic shortcomings but also proposes pathways for reform. For example, studies in other jurisdictions have demonstrated the positive impact of pedagogical diversification—such as role-playing, collaborative learning, and case-based instruction—on students' cognitive engagement and performance in financial accounting [9]. These methods have been shown to cultivate critical thinking, promote deeper learning, and develop a higher degree of readiness for professional challenges. Yet, despite their proven efficacy, such strategies remain underutilized in Iran's vocational institutions due to infrastructural constraints and a lack of professional development opportunities for educators [11].

Moreover, the evolution of accounting education is increasingly viewed through the lens of strategic management. Studies employing the SWOT framework have underscored the necessity of converting educational

opportunities into structured interventions. These include the adoption of digital accounting platforms, integration of updated legal and professional standards, and systematic elimination of redundant or obsolete content [12]. At the same time, addressing threats—such as diminishing student motivation and poor alignment with industry expectations—requires proactive engagement with stakeholders, including educators, policymakers, and employers [13]. For instance, research on the auditing profession in Iran demonstrates that professional development and standard-setting, when strategically managed, can significantly strengthen the efficacy and reputation of accounting programs [8].

These findings echo earlier critiques regarding the misalignment of educational content with the purpose of financial information, which highlight the importance of structuring curricula around clear, targeted learning outcomes and professional competencies [14]. The role of stakeholder engagement in curriculum design is thus crucial, as reflected in research that emphasizes the divergent expectations of students, academics, and industry professionals regarding course content and skill development [15]. In this light, incorporating oral histories and expert perspectives, as demonstrated in recent qualitative studies, adds a valuable dimension to understanding the systemic roots of the problem and identifying culturally grounded solutions [13].

In terms of policy implications, studies suggest that the formulation of effective models for curriculum redesign should begin with an accurate assessment of current educational needs and priorities. These models must account for variances in academic level, institutional capacity, and market conditions, thereby enabling tailored interventions that address the specific challenges of each educational context [6, 15]. For Iranian conservatories, such models could be instrumental in structuring syllabi around high-priority areas such as financial reporting, software proficiency, cost accounting, and sustainability. More importantly, the implementation of these models requires the active participation of well-trained educators equipped with modern instructional competencies [9, 11].

In sum, the academic discourse surrounding accounting education in Iran reflects a strong consensus on the need for comprehensive reforms grounded in empirical evaluation, strategic foresight, and stakeholder collaboration. Thus, This study was conducted with the aim of investigating and evaluating accounting educational resources in Iranian conservatories using a SWOT approach.

2. Methodology

The method of this article uses the Delphi technique and SWOT analysis to identify internal factors (strengths and weaknesses) and external factors (opportunities and threats) in evaluating accounting education resources in Iranian technical schools. The statistical population of this study included technical and vocational schools and vocational schools nationwide that are active in the field of accounting education. To collect data, semi-structured questionnaires and specialized interviews with managers, teachers, students, and experts in the field of education were used. Next, SWOT analysis was conducted to identify challenges and opportunities in educational resources, and strategies were presented to strengthen strengths, eliminate weaknesses, exploit opportunities, and deal with threats. The results of this analysis have led to the development of practical solutions to improve the quality of accounting educational resources and their better adaptation to the needs of the labor market and the educational requirements of art schools.

3. Findings and Results

During this research, it was found that the strengths of accounting education in technical and vocational schools and vocational schools include providing basic and fundamental content for learning accounting concepts, providing practical and applied training in the form of modules, and emphasizing the training of skills related to job needs. These strengths lead to strengthening students' capabilities in the field of accounting and preparing them to enter the labor market. On the other hand, the weaknesses of this educational system include the inappropriate arrangement of content in books, the failure to update educational content based on new laws and standards, and the presence of a large volume of unnecessary material that makes learning difficult for students. By taking advantage of these strengths, opportunities can be created such as developing digital education, improving the quality of educational resources, and improving students' applied skills in accounting software. However, there are threats such as lack of financial resources, curriculum mismatch with new technologies, and lack of sufficient attention to changing and updating content. These threats can be turned into opportunities by reviewing the structure of resources, simplifying content, and providing practical training.

Table 1. Survey of opinions of technical and vocational teachers about accounting educational resources

Row	Strengths	Weaknesses	Opportunity	Threat
1	The presence of basic and fundamental content in specialized books to understand the basic concepts of accounting.	Inappropriate arrangement of chapters and insufficient coverage of basic principles.	Review the order of presentation of materials and add practical examples in the early chapters.	Rapid changes in accounting laws and standards that make books quickly obsolete.
2	Strengthening practical topics in purchasing and sales accounting to teach students.	Heaviness of content and stereotyped approach of books, which leads to difficult learning.	Redesign the book with a focus on reducing the volume and presenting practical and practical concepts.	Incompatibility of content with labor market needs and lack of motivation among students.
3	Emphasizing basic principles and clear concepts in basic technical knowledge that is useful for beginner students.	Vagueness in explaining concepts and lack of sufficient examples to explain main topics.	Use simpler language and include various exercises and examples for students to study independently.	Reduced student confidence in educational resources due to ambiguity and difficulty in understanding content.
4	Presenting salary and wage concepts according to current laws.	Lack of updating tax laws and large amount of irrelevant content.	Incorporate digital content and up-to-date examples to better align with current regulations.	Creating a gap between the training provided and real job needs.
5	Presenting specialized content in the field of property and warehouse to strengthen students' job skills.	The first module is very heavy and the volume of material is disproportionate to the teaching time.	Review and simplify the materials to better fit the existing teaching hours.	Inability to teach the content completely due to time constraints and complexity of the topics.
6	Teaching practical topics in specialized technical knowledge platforms that improve students' skills.	Inefficiency of modules 1, 2 and 4, as parts of their content are unnecessary.	Remove unnecessary materials and replace topics related to job and industry needs.	Increasing the volume of unnecessary material reduces the effectiveness of teaching and learning.

Analysis of the opinions of technical and vocational teachers about accounting educational resources showed that these resources have strengths such as providing basic content and principles for understanding basic accounting concepts, strengthening practical topics in purchasing and sales accounting, emphasizing basic principles in basic technical knowledge, and providing salary and wage concepts and specialized content in the field of property and warehouse. However, these resources have weaknesses such as inappropriate arrangement of chapters, ambiguity in explaining concepts, heavy and stereotypical content, lack of updating of tax laws, and complexity of specific structures. Opportunities such as reviewing the order of presentation of materials, using simpler language, including practical examples, combining digital content, and eliminating unnecessary materials can help improve the quality of these resources. However, threats such as rapid changes in accounting laws and

standards, content not adapting to labor market needs, and increasing the volume of unnecessary materials can challenge the education process. To improve this situation, it is necessary to redesign educational resources by focusing on job needs and reducing complexity.

Table 2. SWOT statistical matrix for the technical and vocational branch

Internal and external factors	Key factors	Importance score (1-10)	Relative weight	Weighted score
Strengths (S)	Presence of basic content for understanding accounting concepts	8	0.25	2.00
	Strengthening applied topics	7	0.20	1.40
	Emphasis on basic principles	6	0.15	0.90
	Presenting payroll concepts	9	0.30	2.70
	Teaching practical skills	8	0.10	0.80
Total Strengths Points				7.80
Weaknesses (W)	Inappropriate order of chapters	7	0.20	1.40
	Uncertainty in explaining concepts	8	0.25	2.00
	Lack of updating tax laws	9	0.30	2.70
	Complexity and inefficiency of certain structures	6	0.15	0.90
	Heaviness of content and stereotypes	8	0.10	0.80
Total points of weaknesses				7.80
opportunities (O)	Review the content order and add practical examples	9	0.30	2.70
	Use simpler language	8	0.20	1.60
	Combine digital content	7	0.15	1.05
	Remove unnecessary content	8	0.20	1.60
	Develop examples relevant to the job market	9	0.15	1.35
Total Points Opportunities				8.30
Threats (T)	Rapid changes in laws	9	0.30	2.70
	Incompatibility with labor market needs	8	0.25	2.00
	Increased volume of unnecessary content	7	0.20	1.40
	Reduced student confidence	8	0.25	2.00
Sum of threat scores				8.10

The table presented shows a detailed analysis of internal (strengths and weaknesses) and external (opportunities and threats) factors in the technical and professional accounting educational resources. The results show that strengths such as the presence of basic content for understanding accounting concepts (weighted score: 2.00), presenting salary and wage concepts (weighted score: 2.70), and strengthening practical topics (weighted score: 1.40) are the strong foundations of these resources, which provide a better understanding of concepts and preparation for entering the labor market. However, along with these strengths, weaknesses such as the lack of updating of tax laws (weighted score: 2.70), ambiguity in explaining concepts (weighted score: 2.00), and inappropriate arrangement of chapters (weighted score: 1.40) have reduced the effectiveness of the resources. On the other hand, opportunities such as reviewing the order of the material and adding practical examples (weighted score: 2.70), using simpler language (weighted score: 1.60), and removing unnecessary content (weighted score: 1.60) provide opportunities to improve the quality of education. However, threats such as rapid changes in laws (weighted score: 2.70) and content not being in line with labor market needs (weighted score: 2.00) have created serious challenges. Given the closeness of the strengths and weaknesses scores (both 7.80), and opportunities and

threats scores (8.30 and 8.10, respectively), strategies should focus on taking advantage of opportunities and strengthening strengths, while reducing weaknesses and the effects of threats.

Table 3. Survey of the opinions of Kardanesh branch teachers about accounting educational resources

Row	Strengths	Weaknesses	Opportunity	Threat
1	Providing practical concepts in the Accountant's Assistant book that helps students understand the basic principles of accounting.	The large volume of material and the presence of non-applicable topics that cause students to be tired.	Redesign and reduce the volume of content by focusing on more practical and engaging topics for students.	Reduced student motivation due to complexity and fatigue from the high volume of content.
2	Providing the opportunity to learn accounting software in the Financial Software User's Book.	The lack of coverage of current accounting software in the content.	Include training on widely used software such as QuickBooks and similar software for practical learning.	Students' inability to adapt to the needs of modern technologies due to the lack of relevant content.
3	Teaching the principles of preparing financial documents to prepare students for entering the job market.	The presence of unnecessary material and the inappropriate order of presenting basic concepts.	Remove non-practical content and review the order of concepts in Accounting Principles 1.	Reduced student readiness to enter the job market due to the ineffectiveness of the content.
4	Providing specialized concepts in cost accounting that familiarizes students with costing methods.	The complexity of the concepts of stage costing that makes it difficult for students to learn.	Simplify concepts by focusing on more practical and applicable examples.	Reduced student confidence in educational content due to the difficulty of understanding concepts and the lack of sufficient examples.
5	Focusing on practical concepts in preparing and reviewing financial documents that prepares students for related jobs.	Repetition of content related to the book of the order manager in the book of the warehouseman.	Remove repetitive content and use up-to-date topics that are relevant to the needs of the job market.	Reduced attractiveness of textbooks due to the presence of repetitive content and failure to adapt to job needs.

Analysis of the opinions of the Kardanesh branch teachers about accounting educational resources shows that these resources have strengths such as providing practical concepts in the accountant's help book, teaching accounting software, teaching the principles of preparing financial documents, providing specialized concepts in cost accounting, and focusing on practical concepts that prepare students to enter the labor market. However, weaknesses such as the large volume of materials, lack of coverage of current software, the presence of unnecessary materials, the complexity of phased costing concepts, and repetition of content in different books have reduced the effectiveness of these resources. Opportunities such as redesigning and reducing the volume of materials, including training on widely used software, eliminating non-applicable and repetitive materials, and simplifying concepts can help improve the quality of resources. However, threats such as reducing student motivation due to the complexity of the content, the lack of compliance of the materials with the needs of current technologies and the labor market, and reducing the attractiveness of the books due to the repetition of content have created serious challenges. A comprehensive review and updating of educational resources can address these problems and improve the quality of education.

Table 4. Descriptive statistics of teachers' demographic variables

Variable	Category	Abundance	Percentage
Gender	Male	35	58.3
	Female	25	41.7
	Total	60	100.0
Marital Status	Single	20	33.3
	Married	40	66.7

	Total	60	100.0
Educational Level	Bachelors	30	50.0
	Masters	20	33.3
	PhD	10	16.7
	Total	60	100.0
Age Group (Years)	20-30	15	25.0
	31-40	25	41.7
	41-50	15	25.0
	Over 50	5	8.3
	Total	60	100.0

Based on the data collected from 60 teachers, their demographic distribution is as follows: In terms of gender, 58.3% of teachers are male and 41.7% are female. In terms of marital status, 66.7% are married and 33.3% are single. In terms of educational level, half of the teachers (50%) have a bachelor's degree, 33.3% have a master's degree, and 16.7% have a doctorate. Also, their age distribution shows that 25% are in the 20-30 age group, 41.7% in the 31-40 age group, 25% in the 41-50 age group, and 8.3% are over 50 years old. These distributions help to better understand the demographic characteristics of the teachers in this sample.

Table 5. SWOT statistical matrix for the Kardanesh branch

Internal and external factors	Key factors	Importance score (1-10)	Relative weight	Weighted score
Strengths (S)	Accounting software training	9	0.30	2.70
	Presenting practical concepts in the accountant's assistant book	8	0.25	2.00
	Teaching the principles of preparing financial documents	7	0.20	1.40
	Focusing on practical concepts	8	0.25	2.00
Total Strengths Points				8.10
Weaknesses (W)	Large volume of non-applicable materials and topics	8	0.25	2.00
	Complexity of costing concepts	9	0.30	2.70
	Lack of coverage of current software	8	0.25	2.00
	Repetition of book content	7	0.20	1.40
Total points of weaknesses				8.10
opportunities (O)	Incorporating training on commonly used software	9	0.30	2.70
	Reducing the volume of content by focusing on practical topics	8	0.25	2.00
	Simplifying costing concepts	8	0.25	2.00
	Eliminating duplicate content	7	0.20	1.40
Total Points Opportunities				8.10
Threats (T)	Reduced student motivation	8	0.30	2.40
	Incompatibility with the needs of modern technologies	9	0.30	2.70
	Reduced readiness to enter the job market	8	0.25	2.00
	Difficulty adapting complex concepts to practical needs	7	0.15	1.05
Sum of threat scores				8.15

The SWOT analysis table for the Kardanesh branch shows that the strengths of the educational resources, including teaching accounting software (weighted score: 2.70), presenting practical concepts (weighted score: 2.00), and focusing on practical concepts (weighted score: 2.00), help prepare students for the job market. However,

weaknesses such as the large amount of non-applied material (weighted score: 2.00), the complexity of costing concepts (weighted score: 2.70), and the lack of coverage of current software (weighted score: 2.00), make learning difficult for students. Opportunities such as including training in widely used software (weighted score: 2.70), simplifying costing concepts (weighted score: 2.00), and removing duplicate content (weighted score: 1.40) provide opportunities to improve the resources. On the other hand, threats such as content not matching the needs of current technologies (weighted score: 2.70), decreased student motivation (weighted score: 2.40), and decreased readiness to enter the labor market (weighted score: 2.00) have created serious challenges. With equal scores for strengths, weaknesses, and opportunities (all 8.10) and threats (8.15), strategies should focus on exploiting opportunities, addressing weaknesses, and reducing the impact of threats to increase educational effectiveness.

4. Discussion and Conclusion

The findings of this study reveal a complex and multidimensional picture of the current state of accounting education resources in Iranian conservatories, assessed using the SWOT framework. The results indicate a balance between strengths and weaknesses, as well as a tightly competitive score between opportunities and threats, highlighting both the potential and fragility of the current system. Specifically, the accounting curriculum shows considerable strength in introducing foundational accounting concepts and providing practical training modules that align with entry-level occupational needs. Books focusing on payroll systems, purchasing and sales operations, and warehouse management are structured in a way that enhances the students' practical competencies. However, these strengths are simultaneously undermined by issues such as outdated legal content, ineffective sequencing of material, and the prevalence of redundant or overly complex topics that hinder both comprehension and student engagement.

The results support the contention of previous scholars who have emphasized the value of combining theoretical instruction with practice-oriented modules. For instance, the inclusion of practical content such as financial documentation and payroll concepts aligns with the findings of [10], who argued that such applied learning helps bridge the gap between academia and job readiness. Additionally, the practical focus mirrors the suggestions of [9], whose study demonstrated that instructional strategies integrating case studies and role-playing significantly improve academic performance in accounting. Therefore, the emphasis on applied skills in conservatory materials reflects a globally supported trend toward experiential learning and competency-based instruction.

Despite these positives, the weaknesses identified—particularly the outdated nature of content and failure to align with contemporary software and international standards—corroborate broader concerns in the literature. Numerous studies have highlighted how reliance on obsolete curricula and theoretical saturation detracts from the professional utility of accounting education. The prevalence of outdated tax laws and the minimal coverage of widely used accounting software such as QuickBooks and SAP mirror the critiques made by [2], who emphasized the lag in integrating digital tools in traditional accounting programs. The inability of Iranian conservatories to reflect real-time financial reporting changes and technological advancements compromises students' preparedness for a profession that is increasingly digitized and globally regulated.

A significant insight derived from the study is the strong presence of opportunities that can revitalize the accounting curriculum. Recommendations such as removing redundant material, integrating commonly used accounting software, simplifying costing techniques, and incorporating practical examples are not only achievable but also consistent with international recommendations. For instance, [1] emphasized the importance of revising outdated pedagogies and integrating technologies that simulate real-world accounting environments. Similarly, [4]

underscored the utility of localizing content while aligning it with international competencies—a strategy that can help Iranian technical schools build both relevance and competitive advantage.

From an evaluative perspective, the SWOT matrices reveal that while strengths and opportunities are present, their impact is limited by inertia in updating and implementing responsive reforms. The findings reflect the themes raised by [5], who described the pathology of accounting education in Iran as a systemic failure to link academic instruction to real-world professional practice. As highlighted in this study, the ineffectiveness of certain modules and the overburdening of students with irrelevant content not only impede learning but also dampen student motivation—confirming observations made by [13] regarding the psychological and instructional barriers within current curricula. Furthermore, the mismatch between accounting education and labor market demands reflects structural weaknesses long discussed by [15], who argued for re-aligning curriculum priorities with societal and industrial needs through evidence-based reform.

The threats outlined—particularly the rapid evolution of financial laws and accounting standards, students' declining motivation, and the lack of alignment with digital infrastructures—warrant urgent attention. These threats are in line with the global transformation of the accounting profession, which is rapidly adopting green accounting, sustainability metrics, and data analytics. However, such innovations are largely absent from Iranian conservatory programs. This omission becomes especially problematic when juxtaposed with the findings of [3], who advocated for embedding sustainability into the accounting curriculum to prepare students for the profession's future demands. The identified threat of outdated legal content also echoes concerns from [14], who highlighted the risks of misaligning educational content with the contemporary purpose of financial information dissemination.

In addition to systemic curriculum deficiencies, the study also uncovered institutional limitations such as limited access to updated teaching tools and a lack of continuing professional development for instructors. These findings are consistent with the conclusions of [11], who stressed the importance of industry-academia collaboration in developing a responsive and future-oriented curriculum. The absence of feedback mechanisms and structured content evaluation cycles has meant that outdated material continues to dominate teaching resources. Moreover, [7] found similar inefficiencies in the deployment of accounting education resources in Iranian universities, noting a tendency toward faculty-level misalignment with broader educational objectives.

Furthermore, the SWOT analysis of both technical and Kardanesh branches demonstrates a common pattern of misalignment between educational materials and occupational expectations. Although students are exposed to core principles, they are seldom equipped with advanced problem-solving skills or software-based proficiencies required in today's accounting jobs. This shortcoming supports the argument of [16], who found a significant disconnect between what graduates learn and what employers expect, especially in terms of analytical thinking, decision-making, and digital fluency. Likewise, the failure to present financial topics using simplified, relevant case scenarios reduces student comprehension and limits the development of autonomous learning capacities—an issue flagged by both [12] and [10].

In terms of solutions, the study proposes actionable recommendations that align with prior literature. The elimination of repetitive and irrelevant content, the incorporation of up-to-date financial laws, and the introduction of integrated accounting software reflect the models proposed by [8], who emphasized strategic management approaches in education through ongoing assessment and adaptation. Moreover, the suggestion to train teachers in using digital tools aligns with the vision of modern accounting education as described by [2], which posits that digital literacy must be a core competency for both learners and instructors.

Finally, the proposed curriculum review model emphasizes competency-based learning, relevance to job markets, and adaptability to technological advances. This aligns closely with the CBE framework endorsed by [9] and the sustainability integration model promoted by [3]. Collectively, these strategies suggest a multi-pronged approach involving pedagogical reform, institutional capacity building, and stakeholder engagement. Such a framework is essential for transitioning from static, theory-heavy education systems to dynamic, labor market–responsive models that foster both employability and professional excellence in accounting graduates.

This study, while comprehensive in its approach, has several limitations. First, the sample was restricted to accounting instructors within Iranian conservatories, which may not fully capture the diversity of perspectives from students, employers, or policymakers. This narrow scope could limit the generalizability of findings to the broader accounting education ecosystem in Iran. Second, the study relied heavily on qualitative insights and self-reported data from interviews and questionnaires, which may be influenced by respondent biases or subjective interpretations. Additionally, the SWOT analysis, while useful for structuring evaluation, may oversimplify complex systemic issues and ignore deeper institutional or political factors that influence curriculum development and educational resource allocation.

Future studies should consider incorporating longitudinal methods to track the outcomes of curriculum changes on student performance, employment rates, and professional integration. Research could also be expanded to include perspectives from industry stakeholders, such as accounting firms, public sector auditors, and regulatory bodies, to better understand the skills gap and inform curriculum redesign. Comparative studies between conservatories and universities in Iran—and with international institutions—could further illuminate best practices and context-specific barriers. Finally, the development and validation of accounting education assessment tools based on digital competency, sustainability literacy, and ethical reasoning could offer new metrics for evaluating educational effectiveness.

In practical terms, conservatories should initiate immediate reforms by revising the structure and content of accounting textbooks, with emphasis on simplification, clarity, and practical utility. Teachers should be equipped with training programs to use modern educational technologies and up-to-date software platforms. Institutional investments in digital infrastructure, such as smart classrooms and e-learning systems, will support the integration of technology-based instruction. Finally, establishing feedback loops between employers and educational institutions can help ensure that course content remains relevant, dynamic, and aligned with evolving labor market requirements. These practices will collectively enhance the quality, relevance, and impact of accounting education in Iranian technical schools.

Authors' Contributions

Authors equally contributed to this article.

Ethical Considerations

All procedures performed in this study were under the ethical standards.

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Conflict of Interest

The authors report no conflict of interest.

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