

# A Study on the Development of an Internationalized Curriculum System for Finance and Economics Programs in Higher Vocational Colleges

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**Abstract:** In the context of accelerating global economic integration and the ongoing internationalization of vocational education, the curriculum system for finance and economics programs in higher vocational colleges is facing dual challenges of content upgrading and structural reconstruction. To meet the demands of cultivating internationally competent talents, the curriculum system must transcend traditional teaching models and achieve comprehensive alignment in terms of knowledge structure, competency orientation, and instructional mechanisms. This study conducts a systematic analysis of the development pathways for an internationalized curriculum system in finance and economics programs at higher vocational institutions from three dimensions: theoretical foundation, structural design, and operational mechanisms. The study proposes the construction of a modular curriculum framework centered on "fundamental knowledge—professional competence—intercultural literacy," enhancement of content updating mechanisms, integration strategies for language and culture, and interdisciplinary collaboration pathways. It also recommends promoting dynamic adaptation and sustainable development of the curriculum system by optimizing faculty resources, restructuring organizational frameworks, and improving competency transfer mechanisms.

**Keywords:** higher vocational education; finance and economics programs; internationalized curriculum system; modular construction; competency transfer mechanism

## Introduction

Against the backdrop of deep integration within the global knowledge network and the transformation of the vocational education system, internationalization has become a key direction for curriculum reform in finance and economics programs at higher vocational colleges. As a highly globally connected sector, the finance and economics field is witnessing increasing convergence in its core knowledge systems, business norms, and skill standards. To secure a position within the international talent cultivation system, higher vocational finance and economics education must reexamine the logic and structure of its curriculum system and achieve a functional leap from local adaptation to global competence. However, most current finance and economics courses in higher vocational institutions remain oriented toward local industry demands, lacking effective alignment with international curriculum standards and sufficient pedagogical support in multilingual and multicultural contexts. This results in structural deficiencies in students' ability to transfer knowledge and communicate effectively within the global financial environment. Therefore, conducting a systematic study on the internationalized curriculum system for finance and economics programs in higher vocational education is not only a necessary pathway to improving educational quality but also a practical response to the urgent need for establishing a new paradigm for international finance and economics talent development. This paper aims to propose a curriculum development plan that aligns with international standards, focuses on competency formation, and reinforces cultural integration from the three dimensions of theoretical foundation, structural design, and operational mechanisms, thereby providing theoretical support and practical guidance for the systematic upgrading of higher vocational finance and economics education.

## **1. Theoretical Foundation for Constructing an Internationalized Curriculum System**

### ***1.1 Knowledge Structure and Competency Orientation of Finance and Economics Programs in Higher Vocational Education***

Finance and economics programs in higher vocational education are oriented toward industry demands and professional competency standards, placing emphasis on the systematic mastery of theoretical knowledge and the efficient implementation of practical skills. The knowledge system is primarily built around core areas such as financial accounting, financial practices, auditing and supervision, tax management, international trade, and business administration. Within the context of internationalized education, this knowledge structure urgently requires a shift from a locally oriented model to a globally applicable paradigm, forming a multidimensional system that integrates professional foundation modules, cross-cultural expansion modules, and information technology support modules. In organizing course content, it is essential not only to focus on the fundamental principles of the finance and economics field but also to incorporate understanding and application of global financial market mechanisms, international accounting standards, and cross-border business strategies, thereby enhancing students' ability to transfer professional knowledge across international contexts <sup>[1]</sup>.

At the same time, competency orientation is a core element in the curriculum design of finance and economics programs in higher vocational education. In a globally interconnected economic environment, financial professionals are expected to possess strong cross-border communication skills, data analysis capabilities, and international business acumen. This necessitates a curriculum system built upon the tripartite linkage of “knowledge—skills—literacy.” The goal of higher vocational education goes beyond the delivery of technical skills; it also emphasizes the cultivation of comprehensive abilities grounded in real-world business scenarios, including advanced competencies such as financial modeling, risk identification, and strategic planning. Through the integrated design of project-based tasks, case-based teaching, and simulated training platforms, the curriculum system can achieve a structural transition from knowledge transmission to competency formation, thereby enhancing students' practical performance and systems thinking in complex financial environments.

### ***1.2 Definition and Key Components of an Internationalized Curriculum System***

An internationalized curriculum system refers to a curriculum organizational framework designed in alignment with international standards, characterized by the sharing of global educational resources, the convergence of academic norms, and the consistency of competency assessment. In the field of finance and economics programs in higher vocational education, this system should be reconstructed based on the applied nature of vocational education and the internationally accepted standards of the finance industry, with a particular focus on cultivating students' global competence. Its core lies not only in the internationalization of instructional language, but also in the alignment of teaching content with global standards, the diversification of pedagogical methods, and the cross-cultural coordination of learning objectives. In terms of content, the curriculum should closely center on key areas such as international financial policies, cross-border taxation, global financial compliance, and accounting reporting standards, thereby establishing a knowledge platform that is highly aligned with international financial and economic practices <sup>[2]</sup>.

In terms of key components, an internationalized curriculum system should comprise three essential dimensions: the global upgrading of knowledge structures, the integration of cultural diversity into course content, and the interactive restructuring of teaching methods. At the curriculum structure level, vertical hierarchies and horizontal linkages should be established among foundational theory modules, professional development modules, and competency transfer modules to create a well-structured and functionally complementary overall framework. In addition, the curriculum system should emphasize interdisciplinary integration by incorporating crossover courses in data science, digital technology, business English, and international law, thereby enhancing students' ability to respond effectively in complex professional contexts. Furthermore, the assessment mechanism must be closely aligned with course content and should establish a multidimensional evaluation system centered on problem-solving ability, cross-cultural collaboration competence, and professional communication skills, thereby providing institutional support for the scientific implementation of the curriculum system.

### ***1.3 Theoretical Support Framework for the Development of an Internationalized Curriculum System***

The construction of an internationalized curriculum system relies on the integrated support of various educational theories and the coordinated guidance of interdisciplinary knowledge systems. Constructivist learning theory, which emphasizes student-centeredness, knowledge internalization, and situated learning, provides the foundational principles for project-based and case-based instructional design in finance and economics programs. In the context of internationalized education, knowledge is not a passively transmitted object but is actively constructed through problem-oriented and collaborative exploration processes. Intercultural education theory further highlights the cultural adaptability of educational content and the diversity of cognitive styles, requiring course design to fully account for the rules of language acquisition, cultural value orientations, and differences in cognitive strategies, so as to enable the effective transfer and structural reconstruction of financial knowledge within multicultural contexts.

At the same time, the Outcome-Based Education (OBE) philosophy and the Generic Competence Framework offer clear operational paths for setting curriculum goals and fostering competency development. The OBE philosophy advocates backward curriculum design based on learning outcomes, aiming to achieve the organic integration of knowledge, skills, and literacy, and promotes the optimization of learning pathways through phased tasks and competency-oriented assessments. The Generic Competence Framework explicitly identifies the core qualities required of future finance and economics professionals, including critical thinking, data-driven logical analysis, cross-cultural communication, and collaborative interaction, thus providing theoretical foundations for the design of curriculum content, competency indicators, and instructional strategies. Under this theoretical framework, the internationalized curriculum system is no longer a fragmented collection of content but a systematic project characterized by logical coherence, structural interweaving, and clearly defined pathways, thereby advancing higher vocational finance and economics education from regional adaptation to global connectivity <sup>[3]</sup>.

## **2. Structural Design of the Internationalized Curriculum System for Finance and Economics Programs in Higher Vocational Education**

### ***2.1 Modular Reconstruction of Course Content and Knowledge Update Mechanism***

Under the internationalized context, the course content of finance and economics programs in higher vocational education urgently needs to transform from fragmented, linear knowledge arrangements to structured, systematic modular construction. A modular curriculum system emphasizes competency orientation by dividing knowledge units into foundational cognition modules, professional skills modules, and extended application modules based on logical relevance and cognitive progression, thereby forming a vertically progressive and horizontally linked course structure. In the finance and economics field, the foundational cognition module should cover common knowledge such as principles of accounting, basics of economics, and introduction to finance; the professional skills module should focus on financial analysis, tax planning, and financial market operations; the extended application module should include content such as international accounting standards, financial management of multinational corporations, and global risk assessment. Combining modular stratification with task-driven design can effectively enhance students' systematic understanding and application abilities of professional knowledge.

The course content update mechanism must be established based on the rapid evolution of industry knowledge and the dynamic changes of international regulations. Emerging topics such as financial technology, green finance, digital currency regulation, and international financial transparency continuously reshape the boundaries of finance and economics knowledge, requiring curriculum design to possess foresight and responsiveness. Establishing a course update mechanism collaboratively composed of industry experts, teaching teams, and researchers will help capture trending changes in the finance and economics field and enable dynamic iteration of teaching content. Meanwhile, implementing curriculum version management systems and updateable learning resource platforms will facilitate the rapid integration of the latest policies, international standards, and industry data into teaching content, thus maintaining continuous content vitality and industry relevance, and improving students' knowledge adaptability and cognitive renewal capabilities <sup>[4]</sup>.

## ***2.2 Strategies for Embedding Instructional Language and Cultural Elements***

The internationalization of finance and economics courses is reflected not only in content but also in the deep integration of language use and cultural thinking patterns. The internationalization of instructional language should focus on bilingual or fully English-medium teaching systems, with the core emphasis placed not on simple language substitution but on the comprehensive development of academic expression skills, terminology comprehension, and intercultural communication abilities. During instruction, attention must be given to the semantic accuracy of financial and accounting terms, clarity of logical expression structure, and adherence to international stylistic norms, enabling students to accurately convey professional viewpoints in multilingual contexts. Curriculum design should also incorporate resources such as original English textbooks, international financial reports, and real project demonstrations to enhance students' cognitive and expressive competence in authentic language environments.

The embedding of cultural elements extends beyond linguistic carriers and serves as a cognitive prerequisite for understanding the differentiated thinking models in finance and economics. Cultural backgrounds significantly influence risk perception, value judgment, and decision-making approaches, which are especially prominent in international business communication and cross-border transactions. The internationalized curriculum system should include modules such as cross-cultural management, global economic ethics, and international negotiation, enabling students to comprehend and master the deeper cultural logic underlying financial activities. Additionally, integrating teaching methods such as cross-cultural case analysis, virtual international exchange programs, and multicultural discussions during instruction can stimulate students' cognitive sensitivity and adaptability toward global cultural diversity, thus preparing them cognitively and contextually for engaging in international financial and economic affairs.

## ***2.3 Interdisciplinary Integration and Collaborative Construction of a Multidimensional Curriculum System***

The essence of internationalized finance and economics education requires the curriculum system to break through traditional disciplinary boundaries and reconstruct systemic functions through multidisciplinary integration. Interdisciplinary integration is not merely the juxtaposition of content but a process of structural consolidation and coordinated capability reorganization. When developing an internationalized curriculum system for finance and economics, the discipline of finance and economics should serve as the core while proactively integrating knowledge areas such as data science, information technology, legal regulations, intercultural communication, and management science to build a multidimensional curriculum framework. Course modules should incorporate content including financial data analysis, applications of artificial intelligence in finance, international business law and ethics, and global governance structures, enabling students to develop comprehensive abilities to identify problems, allocate resources, and propose solutions in cross-disciplinary contexts<sup>[5]</sup>.

Collaborative construction requires establishing an organic linkage mechanism among curriculum levels, teaching resources, and faculty teams. Curriculum design should move beyond the linear "single course—single unit" model toward a composite structure of "knowledge units—competency modules—application scenarios." Courses must achieve interface alignment and content coordination in knowledge structures and competency requirements to avoid redundancy of knowledge and gaps in skills. Regarding teaching resources, a shared resource platform should be built to integrate multidisciplinary teaching materials, case libraries, and simulation platforms, thereby enhancing students' ability to synthesize information across courses. In terms of faculty composition, promoting cross-disciplinary collaborative teaching among finance, language, information technology, and legal professionals is essential to establish a diverse educational ecosystem that provides structural support for students to construct a comprehensive global financial cognition framework and systematic problem-solving abilities.

## ***3. Operational Mechanisms and Structural Coordination of the Internationalized Curriculum System***

### ***3.1 Collaborative Optimization of Faculty System and Instructional Language Environment***

The effective operation of an internationalized curriculum system heavily depends on the alignment

between faculty composition and the language environment. When establishing an internationalized teaching system for finance and economics programs in higher vocational education, it is essential to recruit professional teachers who possess bilingual teaching capabilities, international industry experience, or overseas teaching backgrounds, thereby forming a diverse faculty team equipped with language proficiency, cross-cultural understanding, and professional guidance skills. Teachers serve not only as the primary transmitters of knowledge but also as comprehensive facilitators of international standards, pedagogical methods, and cultural values. Therefore, the faculty system should establish a hierarchical structure consisting of international program leaders, core bilingual instructors, and discipline support teachers, forming a functionally coordinated network that enhances the overall internationalization level of the teaching staff through cross-domain training, collaborative course development, and resource sharing.

The construction of the instructional language environment should extend beyond superficial language substitution to emphasize deep integration of language functions and academic contexts. In finance and economics courses, the standardization of terminology, logical coherence of expression, and professional language use are key variables affecting teaching effectiveness. Internationalized instruction requires creating a multilingual, authentic contextual, and communication-oriented learning environment that ensures accurate academic content delivery while improving students' language responsiveness in international financial affairs. The teaching process can implement bilingual interactive modules, original financial materials, and international business communication simulations to realize a closed loop of language input, cognitive processing, and expressive output, thereby stimulating students' depth of understanding and expressive abilities across both linguistic and knowledge dimensions.

### ***3.2 Design of Teaching Organizational Structure and Course Operation Mechanism***

The teaching organizational structure plays a critical role in resource integration, module coordination, and process management within an internationalized curriculum system. Finance and economics programs in higher vocational education need to establish an organizational framework based on professional clusters and centered on course groupings to achieve unified coordination among course content, teaching objectives, and competency structures. The teaching organization should break away from the traditional linear discipline-based classification and shift toward a matrix management model centered on competency modules, establishing cross-course and cross-module teaching collaboration mechanisms. Within the organizational framework, each teaching unit should set instructional pathways based on specific competency goals, realizing systematic linkage of teaching processes through role setting, task guidance, and outcome assessment, thereby ensuring overall consistency and functional complementarity in the operation of the curriculum system [6].

The design of the course operation mechanism should reflect flexibility, sustainability, and systematic feedback. The curriculum arrangement needs to establish an operational model grounded in semester duration, credit structure, and project cycles, enabling students to develop phased knowledge accumulation and competency progression throughout the course advancement. At the operational level, a fivefold closed-loop system comprising "teaching planning—resource allocation—instructional implementation—process evaluation—result feedback" should be constructed, with real-time data tracking and dynamic adjustments realized through a teaching management system. Additionally, the operation mechanism should incorporate a dynamic course optimization process that periodically revises the curriculum based on student feedback, industry developments, and instructor recommendations to ensure course content and organizational rhythms consistently align with industry transformations and talent demands, thereby maintaining high efficiency, stability, and innovative vitality in curriculum execution.

### ***3.3 Diverse Guidance of Student Learning Paths and Competency Transfer Mechanism***

The construction of student learning paths within an internationalized curriculum system involves not only the sequence of knowledge acquisition but also the structural generation of competencies and the evolutionary logic of cognitive approaches. Finance and economics programs in higher vocational education should design curriculum progression strategies that are clearly tiered, diverse in pathways, and highly adaptable based on students' developmental stages of competency growth and learning behavior patterns. The curriculum framework should establish learning paths composed of general education introduction, professional focus, comprehensive expansion, and international extension, enabling students to develop stable knowledge foundations and competency hierarchies at different

stages. Regarding pathway guidance, the system can promote personalized growth trajectories by setting competency modules, task-oriented course groups, elective extension courses, and practice-based projects that encourage students' autonomous choices.

The competency transfer mechanism is a critical fulcrum for realizing the internationalization effects of the curriculum system. In multilingual, cross-cultural, and complex task environments, finance and economics students must transfer classroom knowledge into analysis, judgment, and decision-making in real-world contexts, thereby forming transferable and adaptable structural competencies. The curriculum system should guide students in establishing vertical and horizontal connections of knowledge and competencies across courses by setting cross-course competency linkage points, integrated project tasks, and staged learning outcome presentations. Instructional design should strengthen support for constructing cognitive transfer pathways by providing diverse feedback mechanisms, formative assessment tools, and structured reflective guidance, enhancing students' abilities in knowledge transformation, contextual adaptation, and problem-solving, thereby ensuring that curriculum outcomes truly convert into actionable and sustainable professional competitiveness.

## Conclusion

The cultivation of finance and economics talents aligned with international standards requires higher vocational colleges to achieve systematic coordination among content structure, instructional language, and competency orientation in curriculum system construction. This paper presents a three-dimensional analysis of the internationalized curriculum system for finance and economics programs in higher vocational education, proposing a structural pathway centered on modular reconstruction, language and cultural embedding, and multidisciplinary integration. At the operational level, it emphasizes an overall support framework featuring faculty optimization, organizational collaboration, and diverse guidance of learning paths. The study demonstrates that an internationalized curriculum system should not be limited to superficial language substitution or textbook importation, but should build a knowledge system characterized by cognitive depth, competency hierarchies, and cultural adaptability, thereby realizing the transferability of teaching content and the sustainability of instructional structures. Future research may further explore personalized teaching mechanisms based on artificial intelligence and digital resources, international adaptation strategies for curriculum evaluation systems, and credit recognition and joint curriculum development pathways under transnational educational collaboration, in order to promote the structural evolution and value reconstruction of higher vocational finance and economics education in a globalized context.

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