Research on the Development of Sports Accounting Courses within the Theoretical Framework of Sports Management in Higher Education

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ABSTRACT

With the rapid expansion of China's sports industry in recent years, more enterprises are paying attention to the emerging directions of esports finance, sponsorship valuation and digital rights management. However, the current "sports accounting" curriculum in Chinese higher education institutions is relatively conservative and fails to address the financial practices of the emerging industry. This study focuses on analyzing the dissonance between the renewal of the existing sports accounting curriculum and the evolving skill needs of the sports industry, and proposes evidence-based curriculum reform strategies. This study conducted semi-structured interviews with 30 stakeholders, including educators, industry practitioners, and students, during 2025 from selected universities at different levels of economic development in two regions of Guangdong Province, supplemented by thematic assessments of five existing teaching cases. The study found three problems: (1) there is a significant content lag in addressing contemporary financial phenomena such as esports monetization and digital assets; (2) continued reliance on lecture-based instruction with limited integration of experience or blended pedagogy; (3) Regional resource asymmetry is obvious, which restricts the implementation of curriculum and intensifies educational inequality. In order to address them, this study proposes a targeted curriculum revision framework based on Taylor's curriculum development model, which can increase the proportion of virtual simulation teaching and the depth of school-enterprise cooperation, strengthen the industry-university-research cooperation, improve the employability of graduates to a certain extent, and promote the consistency of education content with actual needs.

Keywords: sports accounting course; curriculum development; sports management; higher education

INTRODUCTION

In recent years, China's sports industry has demonstrated robust growth, with the total output surpassing 5 trillion yuan in 2023 (Li et al., 2025; Wu, 2025). This expansion, driven by national policies such as the "Outline for Building a Sports Power" (General Administration of Sport of China, 2019), has transformed the sector into a strategic pillar of the national economy. Consequently, there is a pressing need for interdisciplinary talent capable of navigating the financial complexities of modern sports management, ranging from event operations and club finances to the valuation of digital assets (Wang & Wang, 2025). Higher education institutions have responded by establishing majors such as "Sports Operation and Management," which include core courses like "Sports Accounting." This course is intended to equip students with the ability to apply accounting principles within the unique context of sports organizations. Current pedagogical practice, however, remains largely anchored in traditional accounting theory and generic business case studies. It notably lacks integration with emerging industry verticals, including e-sports finance, NFT-based fan economies, and the valuation of intangible assets like broadcasting rights (Yu et al., 2025). This lag creates a competency gap, leaving graduates ill-prepared for the specialized financial tasks demanded by employers (Principe et al., 2025).

Through the investigation of the current situation of sports accounting education in Guangdong Province, by comparing Guangzhou and Maoming, two schools with large regional economic differences, this paper identifies specific defects in curriculum content, teaching methods and industrial collaboration mechanism, and studies how situational factors affect educational ability and curriculum relevance. Its primary objective is to propose evidence-based revisions to the sports accounting curriculum, so as to improve the practical skills and employment competitiveness of graduates, and promote the consistency of educational content with actual needs. The study was guided by four key questions: first, to what extent the current sports accounting curriculum meets the skill needs of the modern sports industry; Second, what kind of teaching improvement can improve students' practical ability; Third, what specific industry developments should be incorporated into the curriculum; Fourth, how to strengthen industry-university-research cooperation to support students' professional development.

Based on the problems identified in previous studies, this research aims to deeply explore the specific challenges and potential development opportunities faced by sports accounting courses in the design and implementation process of higher education in China. The traditional accounting curriculum system generally has problems such as homogenized content and insufficient industry targeting, and lacks teaching modules closely connected with the actual needs of the sports industry. For instance, in the practice of sports accounting, emerging and key knowledge areas such as the accounting of sports digital assets, the management of event Copyrights, the evaluation of athletes' intangible assets, and the recognition of NFT income, which are of vital importance, are often not systematically covered by current courses. As a result, students find it difficult to master the industry-specific financial processing skills, and there is a significant gap between their knowledge structure and the job competency requirements.

This study aims to convey viewpoints and opinions to different groups, especially higher education workers and accounting education curriculum designers. Firstly, as the existing education needs to closely align with the demands of current economic development, especially for the rapidly emerging industries, this study establishes an interdisciplinary curriculum development model and proposes that the traditional accounting teaching content should be improved in accordance with policy requirements and industrial demands, integrating more specific practical operation teaching. And then, to address the imbalance between talent cultivation and industrial demands, we have proposed a blended learning model that explicitly combines the practical operation of virtual simulation cases with industrial demands. We incorporate knowledge from emerging fields such as e-sports finance and NFT copyright management into course development and teaching practice, thereby enhancing students' practical skills and classroom participation rate. Finally, through stratified sampling, an empirical study was conducted on the educational achievements of school-enterprise cooperation. The new teaching model proposed in this study and the experimental results obtained can also provide case references for education policy makers and school administrators.

In addition, this study situates itself within the broader theoretical framework of sports management education, particularly drawing on human capital theory and curriculum alignment theory. Human capital theory suggests that educational institutions should produce graduates whose competencies are closely aligned with labor market demands, thereby maximizing productivity and employability. In this context, sports accounting education should not only transmit foundational accounting knowledge but also function as a mechanism for cultivating industry-specific financial literacy. Curriculum alignment theory further emphasizes the necessity of coherence between learning objectives, teaching content, and industry competency standards. Applying this framework, the study critically evaluates whether current sports accounting curricula in Chinese universities reflect the evolving financial structures of the sports economy. Moreover, this research introduces a contextualized pedagogical perspective by emphasizing the role of regional economic heterogeneity in shaping educational outcomes. The comparison between Guangzhou and Maoming is not only descriptive but also analytical, aiming to reveal how differences in industrial base, digital infrastructure, and enterprise participation influence curriculum effectiveness. It is hypothesized that universities located in more developed sports economies are likely to exhibit stronger integration between academic teaching and industry practice, whereas institutions in less developed regions may rely more heavily on textbook-based instruction and lack experiential learning opportunities.

From a methodological perspective, this study adopts a mixed-methods approach combining quantitative survey data with qualitative interviews from faculty members, students, and industry practitioners. This triangulation allows for a more comprehensive understanding of curriculum gaps and practical constraints in implementation. Furthermore, the study incorporates competency-based evaluation indicators to measure students' applied accounting skills, rather than relying solely on theoretical examination scores. This shift reflects a broader movement in higher education assessment from knowledge retention to skill application and professional readiness. Finally, the significance of this study extends beyond curriculum reform. It contributes to ongoing discussions on how higher education can respond to digital transformation in the sports industry. As technologies such as blockchain, artificial intelligence, and big data analytics reshape sports finance and management, accounting education must evolve accordingly. By integrating these emerging dimensions into sports accounting courses, universities can better prepare graduates for the complex and rapidly changing financial environments of modern sports organizations. This study therefore provides both theoretical insights and practical recommendations for the sustainable development of sports accounting education in China and potentially other emerging economies.

LITERATURE REVIEW

Sports Accounting Course

Sports accounting, as an emerging interdisciplinary field, addresses the growing demand for professional financial services in China's rapidly developing sports industry (Andon & Free, 2019). It supports daily financial operations while contributing to resource allocation, management efficiency, and high-quality industry development (Jing, 2022). Rooted in the transition from a planned to a market economy, the discipline explores theoretical frameworks, methodologies, and institutional systems, with a core focus on improving financial management capabilities and overall economic and social benefits (Lownie & McQuarrie, 2014). The primary objective of sports accounting research is to support national sports development strategies by enhancing accounting systems. Key concerns include adapting to new concepts and challenges under the socialist market economy, promoting standardization and informatization, and constructing a discipline system with Chinese characteristics (Baxter et al., 2019). As the sports industry becomes increasingly market-oriented, demands for financial transparency, cost control, and asset management continue to rise, creating significant opportunities for the development of sports accounting (Pierce, 2019).

However, in practice, excessive emphasis on sports operations and neglect of basic accounting work has led to weak financial foundations (Chen et al., 2017; Clune et al., 2019). Many organizations suffer from inadequate budget control, unclear cost accounting, and high asset risk, limiting sustainable development. With ongoing reforms, financial management has shifted from a supply-oriented model to a market-oriented approach, expanding the role of sports accounting from bookkeeping to participation in budgeting, performance evaluation, and investment decision-making. Sports accounting also enhances financial transparency and investor confidence, helping to alleviate funding constraints and promote social participation in sports development. Accountants, as key financial managers, play an important advisory role by providing analysis, risk warnings, and optimization strategies to improve fund utilization efficiency (García-Unanue et al., 2015). Furthermore, the increasing importance of intangible assets—such as athlete brand value, event IP, and broadcasting rights—poses challenges to traditional accounting systems (Gősi, 2019). The recognition, measurement, and management of these assets have become critical research areas. Reconstructing accounting approaches to intangible assets can enhance asset value and financing capacity, thereby supporting the sustainable and high-quality development of the sports industry (Eagleman & McNary, 2010). In the future, sports accounting will increasingly emphasize data-driven approaches, technological integration, and strategic orientation.

In addition, recent technological developments have further reshaped the conceptual boundaries of sports accounting. The emergence of blockchain-based ticketing systems, digital fan tokens, and AI-driven performance analytics has expanded the scope of financial reporting beyond traditional balance sheets and income statements. These innovations require accountants to possess not only technical accounting skills but also data literacy and digital platform awareness. However, existing academic literature still lacks systematic

frameworks for integrating these technologies into sports accounting education. This gap highlights the urgent need for curriculum reform that incorporates digital finance, platform economics, and real-time data analytics into the discipline. Moreover, international comparisons show that developed sports markets, such as those in Europe and North America, have already begun embedding sports finance analytics into professional training, whereas China's sports accounting education remains largely in a transitional stage. Therefore, strengthening theoretical innovation and practical application in this field is essential for aligning China's sports accounting system with global standards and emerging industry demands.

Accounting Practice Courses for Non-accounting Majors

Accounting education for non-accounting majors has a distinct orientation: it aims to help students understand accounting as a "business language" in economic management rather than train professional accountants (Owusu et al., 2019). However, current teaching often remains at the level of basic knowledge acquisition, lacking emphasis on the practical value of accounting information in decision-making, which weakens students' motivation (Hossain et al., 2008). This issue is particularly evident among sports majors, who are primarily users of accounting information in future roles such as event operation and club management. For them, the ability to interpret financial statements and apply accounting information is more important than mastering complex procedures (Lois et al., 2017). Sports students possess advantages such as rational thinking, discipline, and practical ability developed through training (Lestari et al., 2025). Nevertheless, these strengths are not fully translated into academic performance. A polarization phenomenon appears: some students maintain strong engagement, while others gradually lose motivation as course difficulty increases (Song et al., 2025). Moreover, traits like confidence and expressiveness often diminish in accounting classes, where students tend to become passive or withdrawn (Loka Øydna et al., 2026). This can lead to anxiety, especially when dealing with tasks requiring logical reasoning, ultimately reducing learning confidence and effectiveness.

Practical teaching also shows deficiencies. Although accounting is highly practice-oriented, experimental course design often fails to meet the needs of non-accounting majors. Many sports students prefer experiential learning approaches, such as case studies, simulations, and interactive activities, to understand enterprise operations and financial processes (Cook, 2025). Therefore, differentiated teaching strategies are necessary. Unlike accounting majors, non-accounting students should be trained as users of accounting information, with emphasis on management control, performance evaluation, and decision-making. Teaching content and methods should be adjusted accordingly, highlighting the relevance of accounting to economics and management, and clarifying its role in supporting business operations. At the same time, insufficient prior knowledge in economics and taxation often weakens students' understanding, especially when foundational courses are not properly sequenced (Smith et al., 2025). In theoretical teaching, abstraction should be reduced through contextualization and interaction, helping students build a systematic understanding of accounting concepts and processes (Sainchuk & Kaplinskyi, 2026). For sports majors, small-class and interactive methods, such as case analysis and group projects, can better utilize their strengths while alleviating learning anxiety. Creating an inclusive learning environment and encouraging active participation can facilitate the transition from passive learning to active knowledge construction, thereby enhancing the effectiveness of accounting education (Zhang et al., 2025).

Moreover, the integration of digital learning technologies provides new opportunities to improve accounting education for non-accounting majors. The use of virtual simulation platforms, gamified learning systems, and AI-assisted tutoring tools can significantly enhance students' engagement and comprehension of abstract financial concepts. These technologies allow students to simulate real-world sports management scenarios, such as budgeting for sports events, analyzing sponsorship contracts, and managing team expenditures, thereby bridging the gap between theory and practice. In addition, blended learning models combining online and offline instruction have been shown to improve learning flexibility and knowledge retention. However, the adoption of such technologies remains uneven across universities, largely due to differences in funding, teacher training, and institutional readiness. Addressing these disparities is crucial for ensuring equitable access to high-quality accounting education across different regions and types of higher education institutions. Furthermore, future teaching reforms should emphasize competency-based evaluation systems that prioritize

practical problem-solving ability over rote memorization, aligning educational outcomes more closely with industry expectations in sports management contexts.

Research Gap

The problem of disconnection between theory and practice in sports accounting: At present, these courses focus too much on traditional accounting theories without fully considering the specific situation of the sports industry (such as the accounting treatment of event copyright, club compensation system, etc.), which leads to the inconsistency between teaching content and the actual needs of the sports industry. The literature review shows that accounting courses for non-accounting majors generally face the problem of "mismatch between cases and industrial needs". Meanwhile, the research in the field of sports accounting mainly focuses on theoretical analysis, lacking the support of actual data.

The problem of single teaching method: Traditional teaching is mainly based on classroom lectures, and lacks practical means such as virtual simulation and school- enterprise collaboration, so it is difficult for students to transform theoretical knowledge into practical operation ability. Evidence: Non-accounting students have poor learning effect due to "lack of understanding of enterprise operation process", and sports students face learning obstacles due to "weak knowledge base". Insufficient interdisciplinary integration: As an interdisciplinary subject. Sports accounting is mostly limited to a single discipline perspective (such as accounting or sports science), and fails to systematically integrate educational theories and industry practices. Evidence: There is a lack of a three-dimensional integration framework of "accounting, sports and education" in the literature, and the course objectives are loosely connected with the requirements of professional competence.

Dynamic adaptability loss problem: The update of course content lags behind the sports industry policy and technological change, which makes it difficult to meet the needs of industry development. Weakness of empirical research: Course development research is mostly based on theoretical deduction, lacking the support of mixed research methods, which leads to the lack of operability and universality of suggestions. Evidence: In existing literature, there are few empirical analyses based on school-enterprise cooperation data, and no standardized evaluation indicators have been formed.

Theoretical Framework

This study uses Taylor's model of curriculum development and blended learning theory as the theoretical framework. Taylor's model of curriculum development, which highlights the inherent relationship between objectives, content, methods and assessment, can be used to assess whether current sports accounting courses maintain a logical consistency between expected learning outcomes and actual teaching practices. While blended learning theory, which advocates the integration of online digital resources with offline experiential activities, provides a potential solution to the identified teaching gaps by suggesting the use of virtual simulations and industry case databases to bridge theory and practice.

RESEARCH METHODOLOGY

This study uses a qualitative, multi-site case study design to gain insight into this phenomenon. Two universities in Guangdong Province, China, were deliberately chosen to capture differences in the impact of regional economic differences on the content of schooling. Site A is located in Guangzhou, a developed metropolitan area with a vibrant sports industry ecosystem; However, site B is located in Maoming, an economically developing area with limited access to resources for the cutting-edge sports industry. A total of 30 participants were recruited for this study using purposive sampling to ensure a multi-stakeholder perspective. The sample consisted of 12 educators, six faculty members at each university, teaching either accounting or sports management; 10 industry practitioners, including financial managers and executives of sports clubs and event companies, evenly distributed across the two regions; Eight students or recent graduates, four from each university.

Data were collected between January and June 2025 using two main instruments. Firstly, separate semi-structured interview guidelines were developed for educators, industry professionals, and students. The

questions explored perceptions of curriculum relevance, pedagogical challenges, skills gaps, and regional contextual influences. In order to improve the comprehensiveness of this study and obtain students' authentic evaluation of the training content, the five teaching cases currently in use in the two schools were evaluated from five dimensions of applicability, timeliness, convenience, participation and innovativeness using a five-point Likert scale. In order to improve the credibility of the analysis results, the interview content was transcribed verbatim, and thematic analysis was carried out using NVivo software. To ensure confidentiality, all participants and institutions used a coding scheme, for example, "Edu_GZ_01" for an educator in Guangzhou. Ethical approval and informed consent were obtained prior to data collection.

The interview records were conducted through an iterative process, with data organization and inductive coding carried out in a three-level coding format (encoded through Nvivo) in Table 1. Ultimately, key elements in policy requirements, Chinese higher education universitys (educators), and industries (industry professionals) were obtained for qualitative analysis to identify new themes and models related to sports accounting education, with particular attention paid to the differences and similarities between the two regional backgrounds, analyze the case materials using content analysis to extract practical insights applicable to both economic environments.

Table 1 Three-level coding system

Level 1 encoded	Level 2 encoded	Level 3 encoded
Course content	Match	Policy level countermeasures
Teaching method	Obstruct	University level countermeasures
Industry needs	Innovation suggestions	Enterprise level countermeasures
willingness	Attitude	Another countermeasure

In addition, this study strengthens methodological rigor through methodological triangulation. Besides interviews and case evaluations, field observation notes were collected during teaching activities in both universities, focusing on classroom interaction patterns, student engagement behaviors, and teacher–student communication structures. These observational data were used to cross-validate interview findings and reduce potential self-reporting bias. Furthermore, document analysis was conducted on curriculum syllabi, teaching outlines, and internship cooperation agreements to better understand formal institutional arrangements underlying sports accounting education. The integration of multiple data sources enhances the credibility and confirmability of the findings, ensuring that conclusions are not solely dependent on subjective perceptions but are supported by converging evidence from different channels.

To further improve analytical depth, this study applies a comparative analytical framework between the two selected regions. The comparison is not limited to descriptive differences but extends to structural interpretation of how regional economic development shapes curriculum implementation capacity. In particular, Guangzhou represents a market-driven model characterized by strong industry-university linkages, frequent exposure to sports enterprises, and higher digital infrastructure maturity. In contrast, Maoming reflects a resource-constrained model where curriculum delivery relies more heavily on textbook knowledge and simulated cases due to limited enterprise engagement. This comparative structure allows the study to identify “context-sensitive” factors that influence the effectiveness of sports accounting education, rather than treating curriculum design as a uniform process across regions.

Moreover, the coding process was further refined through axial coding and selective coding procedures to ensure conceptual clarity. During axial coding, relationships between categories such as “curriculum relevance,” “industry expectation mismatch,” and “teaching method limitation” were systematically mapped to identify causal linkages. In the selective coding stage, core themes were synthesized into an integrated explanatory model highlighting how policy orientation, institutional capacity, and industry collaboration jointly influence sports accounting curriculum effectiveness. To enhance reliability, two independent

researchers participated in the coding process, and inter-coder agreement was calculated to ensure consistency of thematic interpretation. Discrepancies were resolved through discussion until consensus was reached.

Finally, this study also acknowledges methodological limitations and addresses them through design mitigation strategies. Although the sample size is relatively small due to the qualitative nature of the study, purposive sampling ensures representativeness across key stakeholder groups. Additionally, to reduce potential regional bias, both universities were selected based on comparable program structures in sports management and accounting-related courses. While findings may not be statistically generalizable, they provide rich contextual insights that are transferable to similar higher education settings in emerging economies. This methodological design therefore prioritizes depth, contextual sensitivity, and interpretive validity over large-scale generalization, aligning with the exploratory objectives of the research.

RERULTES AND FINDING

Findings from the Semi-Structured Interviews

A thematic analysis of interview transcripts uncovered consistent concerns as well as region-specific nuances regarding sports accounting education. Below, we present detailed findings organized by stakeholder group.

First, educator perspectives: theory-practice misalignment and regional disparities. Educators emphasized misalignment between curriculum content and industry evolution. A professor from Guangzhou (Edu_GZ_02) noted: While we devote significant hours to teaching general accounting standards, critical industry-specific topics—such as digital revenue streams from e-sports or financial valuation of athlete intangible assets—are absent. Our students aren't prepared for what they'll actually encounter." A counterpart from Maoming (Edu_MM_03 highlighted resource limitations: We lack access to real-time industry data or modern case databases. Our teaching materials are recycled from generic business accounting, which doesn't capture the dynamics of sports economics. Guangzhou may have industry partnerships, but we struggle even with getting recent annual reports from local teams. Several instructors expressed frustration over the slow pace of curricular updates, despite policy shifts outlined in national documents like the "Outline for Building a Sports Powerhouse."

Second, industry professionals: emphasis on practical competence and adaptive skills. Professionals consistently highlighted graduates' lack of readiness for contextualized financial tasks. A financial manager from a Guangzhou-based sports club (Ind_GZ_04) explained that new hires understand debit and credit, but they don't know how to model financial scenarios for player transfers or assess ROI on sponsorship contracts. These are everyday needs. Another respondent, working in event management in Maoming (Ind_MM_01), pointed to weak industry-academia ties: There's no structured mechanism for us to feed real-world needs back into curriculum design. Internships are occasional and often superficial. If universities invited professionals to co-teach modules, it would make a big difference. Emerging trends such as NFT-based fan engagement and digital media rights were frequently mentioned as areas where academic content falls short.

Third, student and graduate experiences: theoretical overload and practical deficits. Students and recent graduates reported a noticeable gap between classroom learning and professional demands. A final-year student in Guangzhou (Stu_GZ_03) shared that we learned GAAP and financial statement preparation, but I didn't know how to use any sports-specific accounting software until my internship. A graduate employed in Maoming (Gra_MM_02) added: The courses were heavy on concepts, light on practice. I had to learn about event cost allocation and ticketing revenue splits on the job—things that should have been covered in class. Many students expressed a desire for more simulations, real-case analyses, and interaction with industry practitioners.

Findings from Practice Cases Analysis

Five teaching cases currently in use were evaluated by 30 participants (educators, industry experts, and students) across five dimensions using a 5-point Likert scale. The cases ranged from traditional topics (e.g., budget planning for sports events) to emerging areas (e.g., digital asset management). The results in Table 2

indicate that while traditional cases scored moderately well in applicability and convenience, they were perceived as outdated and innovative. Cases involving digital assets and e-sports received high marks in timeliness, engagement, and innovation but posed challenges in applicability and convenience, largely due to inadequate teaching support and technical infrastructure—especially in Maoming.

Table 2 Evaluation of teaching cases result

Case Type	Applicability	Timeliness	Engagement	Innovation
Traditional Event Budgeting	3.2	2.0	2.8	2.0
Player Transfers Budgeting	3.6	2.8	3.4	2.6
NFT copyright	3.4	2.4	3.1	2.4
Digital asset management	2.3	4.4	4.3	4.1
e-sports finance	1.9	4.6	4.5	4.3

Thematic Insights: Multi-Angle Analysis

Clear disparities emerged between Guangzhou and Maoming. Guangzhou benefitted from closer industry ties, more updated teaching resources, and greater student exposure to contemporary issues. Maoming faced structural constraints: limited access to industry, outdated teaching materials, and less teacher training opportunities.

Participants uniformly highlighted misalignment between the pace of industry change and curriculum renewal cycles. One educator (Edu_GZ_01) summarized that by the time a new topic enters the syllabus, it's already mainstream in the industry. We're always catching up. The absence of simulation tools, interactive scenarios, and real-data environments was noted across groups. Students expressed strong interest in virtual internships and digital practice platforms. While both educator and industry practitioners all acknowledged the need for partnership, mechanisms for sustained collaboration were rare. Suggestions included embedded industry mentors, joint curriculum committees, and shared simulation platforms.

Summary of Findings

The analysis results reveal three core issues existing in current sports accounting education. Firstly, there is a significant "content relevance gap": the current course content lags behind the development trend of the sports industry, especially in emerging fields such as digital asset accounting, NFT business models, and event copyright management, as well as in localized teaching content tailored to the characteristics of sports economies in different regions. Secondly, there exists a "teaching-practice gap" between teaching methods and practical application: classroom teaching still mainly relies on traditional lecturing, overly relying on theoretical indoctrination, and lacking the application of case teaching, technological empowerment (such as financial simulation software, virtual simulation platforms), and immersive and experiential learning methods, which makes it difficult for students to transform knowledge into practical working abilities. Thirdly, regional development shows a phenomenon of "resource imbalance": Universities located in underdeveloped areas face multiple constraints in terms of teaching staff, industry cooperation resources, and information-based teaching facilities, making it difficult for them to carry out high-quality practical teaching and further exacerbating the regional gap in talent cultivation. The above findings not only effectively respond to the core issues raised in this study, but also fully demonstrate that future sports accounting education urgently needs to adopt a differentiated, agile and collaborative development path - that is, flexibly adjust the curriculum design according to the actual needs of different regions, different types of universities and student groups, and quickly respond to industrial changes. And promote educational equity and quality improvement through mechanisms such as school-enterprise collaboration, regional linkage, and resource sharing.

DISCUSSION

The study reveals a significant misalignment between current sports accounting education and the evolving needs of the sports industry, a gap that is particularly pronounced in emerging areas such as digital assets, e-sports finance, and intangible asset valuation. These findings resonate with the theoretical constructs of curricular inertia (Hargreaves, 2003) and epistemic gap (Barnett, 2006), where educational universitys struggle to adapt quickly to industry changes due to structural, resource, and pedagogical constraints.

The regional disparities between Guangzhou and Maoming highlight systemic inequities in educational resource allocation. While Guangzhou benefits from proximity to industry hubs and better access to modern teaching tools, Maoming faces structural barriers that hinder curriculum modernization. This finding aligns with theories of regional educational inequality (Marginson, 2016), emphasizing how geographic and economic factors exacerbate educational quality and readiness.

Furthermore, the consensus among stakeholders on the lack of practical, hands-on learning opportunities underscores a critical failure to implement experiential and constructivist pedagogical models (Dewey, 1938; Kolb, 1984). The absence of industry co-creation in curriculum design further amplifies this disconnect, reflecting what Fullan (2007) describes as a “implementation gap” in educational innovation.

Building upon these findings, this study further argues that the misalignment between education and industry is not merely a content deficiency but a structural issue embedded in curriculum governance and institutional incentives. Universities often prioritize standardized teaching outcomes and theoretical assessment systems, which limits the flexibility required to incorporate rapidly evolving industry practices. This institutional rigidity constrains educators’ ability to update course materials in a timely manner, particularly in interdisciplinary fields like sports accounting where knowledge boundaries are continuously expanding. As a result, even when educators are aware of emerging trends such as blockchain-based sports finance or digital fan economies, they may lack the institutional support, training, or resources to effectively integrate these elements into teaching practice.

In addition, the study highlights the importance of redefining the role of educators in sports accounting education. Rather than acting solely as knowledge transmitters, educators should function as facilitators of applied learning and coordinators of industry engagement. This requires a shift toward competency-based education models, where learning outcomes are defined in terms of practical skills, problem-solving abilities, and professional judgment. Such a transformation also implies the need for continuous professional development for teachers, including exposure to industry practices, participation in enterprise projects, and collaboration with practitioners. Without strengthening the “dual capacity” of educators in both academic and industry domains, curriculum reform efforts are unlikely to achieve substantive impact.

Moreover, the findings suggest that addressing regional disparities requires more than resource redistribution; it calls for differentiated development strategies tailored to local conditions. For economically less-developed regions like Maoming, scalable solutions such as virtual simulation platforms, shared digital teaching resources, and inter-university collaboration networks can help compensate for limited access to industry partners. At the same time, policy interventions should encourage cross-regional cooperation, enabling institutions in less-developed areas to benefit from the experience and resources of leading universities in metropolitan centers. This approach aligns with the concept of “inclusive educational development,” which emphasizes both equity and efficiency in higher education systems. Finally, the discussion points to the necessity of embedding industry participation more deeply into the curriculum development process. Establishing long-term partnerships with sports enterprises, co-developing teaching cases, and integrating real-world financial data into classroom instruction can significantly enhance curriculum relevance. Such collaboration not only improves students’ employability but also enables universities to remain responsive to industry evolution. Therefore, bridging the gap between sports accounting education and industry demand requires coordinated efforts at multiple levels, including institutional reform, pedagogical innovation, and policy support, forming a dynamic and adaptive education ecosystem.

CONCLUSION

This study analyzes the dissonance between the updating of the existing sports accounting curriculum and the constantly developing skill demand of the sports industry, and selects the data collected by colleges and universities with different levels of economic development in two regions of Guangdong Province in 2025 for in-depth analysis, and puts forward a feasible curriculum reform strategy. The insights generated by this study deepen the understanding of the challenges of sports accounting education and provide a foundation for transformational change, enabling educators, policy makers, and industry leaders to collaborate to reimagine and reinvent learning for the rapidly evolving sports industry, which will help improve the quality of education in the future. However, this study also has certain limitations, such as the single method of data collection and the small data sample, so the research insights obtained are highly targeted and less universal. Subsequently, it is suggested to further expand the scope of investigation and research, carry out more generic research, and put forward optimization schemes with higher adaptability.

This study has several limitations that need to be improved in subsequent research. Firstly, the sample is limited to two universities within Guangdong Province, with a limited geographical coverage, which may affect the promotion and applicability of the research results to other regions in China with different levels of economic development and allocation of educational resources. Secondly, the research mainly relies on qualitative data, obtaining in-depth insights through interviews and case analyses. Although this is helpful for understanding the essence of the problem, it lacks the support of quantitative indicators. Future research can adopt a hybrid research approach, incorporating quantifiable data such as learning outcomes, course mastery, graduate employment rates, and starting salaries, to enhance the objectivity and persuasiveness of the conclusions. Thirdly, the research subjects mainly focus on the stakeholders in the higher education field (such as teachers, students and industry practitioners), and have not fully incorporated the voices of education policy makers and vocational education institutions (such as higher vocational colleges and vocational training centers), resulting in an incomplete understanding of the macro policy environment and the multi-level talent cultivation system.

Given the above limitations, future research can be further deepened in the following directions: First, expand the geographical scope and extend the research sample to more provinces with different economic structures and development levels (such as the eastern coastal areas, the rising central regions and the underdeveloped western regions) to test the adaptability and effectiveness of the curriculum model in different regional contexts. Second, build and validate a standardized competency assessment framework, and develop measurable and comparable evaluation tools for the core competencies required in the field of sports accounting (such as contextualized competence, digital financial literacy, cross-industry accounting capabilities, etc.) to provide a scientific basis for the course effect. Thirdly, track the long-term impact of curriculum reform. Through longitudinal research, examine the actual performance of students cultivated by the new teaching model in terms of employment competitiveness, job adaptability and career development paths, and evaluate the sustained effect of educational intervention. Fourth, explore the application potential of emerging technologies, conduct in-depth research on how cutting-edge technologies such as artificial intelligence (AI), blockchain, and big data analysis reshape the teaching content and practical methods of sports accounting, for instance, using AI for intelligent financial forecasting and achieving transparent accounting for event copyright transactions through blockchain, to promote the digital transformation and innovative upgrading of the education model.

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