Research on the Optimization of Qualification Review Positions in the Context of Digital Transformation: A Case Study of the Songyuan Base

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Abstract

The accounting industry is a key support for economic activities, and its booming development has placed higher demands on the qualification review positions for accounting exam registration. This position bears the important responsibility of screening professional talents and maintaining industry access thresholds; its work quality directly impacts the fairness of examinations and the overall quality of the industry. Taking the review position at the Songyuan Base as a case study, this research conducts an investigation through participatory observation and internal document analysis. The researcher conducted on-site observations of the position's workflow and the fulfillment of duties, and collected and analyzed relevant policy documents and work records. The study finds that this position faces three core problems: Imbalanced personnel structure: The configuration is characterized by part-time and non-specialized staffing, with a lack of young full-time talents and insufficient professional capabilities among part-time personnel. Insufficient digital adaptation: Older full-time staff have weak digital skills, and the existing training forms are singular with poor results. Limitations in system functions: There is a lack of statistics on returned/rejected applications and a function to check review progress, which affects work efficiency and service transparency. Addressing the above problems, this study proposes countermeasures from three aspects: human resource optimization, reshaping the training system, and the dual-wheel drive of performance and systems. The research results provide a vivid case for the digital transformation of public service positions, analyze the common issues of qualification review posts, and the proposed suggestions have direct practical value for relevant institutions to improve management efficiency and optimize service quality.

Keywords: Accounting exam registration, Digital transformation, Position optimization, Qualification review, Songyuan base.

1. Introduction

With the continuous development of China's economy and the continuous improvement of the financial standardization system, the demand for professionals in the accounting industry is increasing, and the industry access threshold is gradually rising. As the core channel for selecting accounting professionals, the accounting exam's registration qualification review process is a key defense line for ensuring exam fairness and maintaining industry authority. As a public institution subordinate to the Shenzhen Municipal Bureau of Finance, the Shenzhen Fiscal Science Research Center (Songyuan Base) (Shenzhen Fiscal Science Research Center, 2025) undertakes important functions such as accounting-related non-academic higher education, training, and accounting exam registration qualification review. The work efficiency of the Center's review positions directly relates to the overall quality of accounting talent selection and has a profound impact on the healthy and orderly development of the industry.

Under the general trend of digital transformation, the public service sector is undergoing profound changes, and the work of accounting exam registration qualification review also faces the urgent task of advancing digital reform (Department of Finance of Guangdong Province, 2024). However, current problems in the review positions regarding personnel allocation, team capabilities, and system functions constrain the further improvement of the service quality and processing efficiency of the review work. Therefore, systematically studying the current status and challenges of this position and exploring optimization paths can not only solve the pain points in the actual work of the position and improve the scientific nature and efficiency of the accounting exam registration qualification review work, but also provide referable practical experience for the digital transformation of similar public service positions, possessing important practical application value and theoretical research significance.

This study focuses on the accounting exam registration qualification review position at the "Songyuan Base," conducting research around three core questions:

The first core problem focuses on identifying specific issues in the operational practice of the position, primarily covering key areas such as personnel allocation, the alignment of the team's digital capabilities, and the functionality provided by the review system.

The second core problem points to the analysis of the deep-seated causes behind these issues, aiming to uncover the underlying drivers and root contradictions lurking behind various manifest problems.

The third core problem is dedicated to the construction and optimization of solutions. Specifically, in the context of the digital transformation era, it seeks to explore and propose a practically viable system of position optimization strategies to effectively resolve existing issues, thereby enhancing the position's work efficiency and the quality of public service.

Through a comprehensive analysis of the review position, this study aims to achieve the following objectives:
(1) To systematically outline the core duties, workflow, and competency requirements of the review position, and to clarify its current operational status.
(2) To deeply analyze the core challenges and causes faced by the position regarding personnel allocation, digital adaptation, and system functionality.
(3) To construct a comprehensive optimization framework covering human resources, training systems, performance assessment, and system functions, and to propose specific, actionable optimization suggestions.
(4) To provide a reference for decision-making regarding the improvement of position management at the Songyuan Base, and to offer case support for the digital transformation of similar public service positions.

2. Research Design and Case

2.1. Research Methods

This study adopts the case study method. Conducting research as an internal staff member of the Songyuan Base, the researcher employed participatory observation and internal document analysis. Through deep involvement in the daily work of the accounting exam registration qualification review position, the researcher systematically observed the workflow, staff collaboration patterns, and operational details, acquiring valuable first-hand practical data. Simultaneously, textual analysis was performed on relevant policy documents. Based on this, the study comprehensively analyzes the current status and problems of the position, aiming to explore optimization paths and provide a practical reference for the digital transformation of similar positions.

2.2. Case Selection and Data Sources

This study selects the accounting exam registration qualification review position at the Songyuan Base as the specific research case. The rationale for this selection is mainly reflected in three aspects. Firstly, it is based on its typicality. As a representative position in accounting industry access review work, it bears the responsibilities for the registration qualification review of multiple exams, including the Junior, Intermediate, and Senior Accounting Professional Technical Qualifications as well as the Certified Public Accountant (CPA) exams. Various problems faced during the operation of the position, such as personnel allocation, technology application, and policy adaptation, all possess the common characteristics of similar positions in the accounting industry.

Secondly, it holds timeliness. In 2025, policy documents promoted the reform of accounting qualification exam registration review, and the position is currently at a critical node of digital transformation. Studying its optimization path possesses strong practical significance.

Finally, it offers accessibility. Through internship work, the researcher obtained the opportunity to access the actual work and internal materials of the position, which guarantees the authenticity and richness of the research data.

The data sources used in this study mainly include three dimensions:

The first is the content recorded through participatory observation, specifically covering the daily workflow of the position, the operational behavior of staff, candidate consultation matters, and complaint handling situations.

The second is the internal document materials of the Shenzhen Fiscal Science Research Center, including position job description manuals, professional training implementation plans, work statistical reports, review system operation manuals, and other various materials.

The third is relevant policy and regulation documents, such as the "Notice of the Guangdong Provincial Department of Finance on Doing a Good Job in the Review of Registration for the 2025 Accounting Qualification Exams" (Accounting Division, Guangdong Provincial Department of Finance, "2024", No10) and the "Accounting Law of the People's Republic of China" (Department of Finance of Guangdong Province, 2024).

During the research process, systematic organization and in-depth analysis will be carried out focusing on core data such as the workload of the review position, the qualification review pass rate, hot issues in candidate consultations, and the implementation effect of professional training.

2.3. Overview of the Songyuan Base

The Songyuan Base is a public institution subordinate to the Shenzhen Municipal Bureau of Finance. In terms of operations, it is guided by the Shenzhen Municipal Bureau of Finance and the Shenzhen Education Bureau. It is also a "First-level Educational Institution" awarded by the Education Bureau, specializing in non-degree higher education and training in finance, banking, and accounting for adults. The Center's core business encompasses accounting-related non-degree higher education, training, and accounting exam registration qualification review. The review position is subordinate to the Teaching (Research) Department and is responsible to the Research Supervisor. Its work requires close coordination with other departments (Shenzhen Fiscal Science Research Center, 2025).

2.4. Core Responsibilities and Workflow of the Accounting Exam Qualification Review Position

The core responsibilities of this position are to ensure the authenticity, integrity, and compliance of candidates' registration materials, and to maintain the fairness and authority of accounting exams. This specifically includes the following four aspects: Strictly enforcing laws and regulations such as the *Accounting Law of the People's Republic of China* and the *Provisions on the Continuing Education for Accounting Personnel* to verify the authenticity and compliance of materials submitted by candidates, and supervising abnormal operations such as false declarations and duplicate registrations while reporting them in a timely manner; Completing tasks including

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initial review, re-examination, and dispute handling in accordance with the *Rules for the Affairs of Accounting Professional Technical Qualification Exams*, ensuring accountability at every stage, and being responsible for the entry, updating, and backup of review data, as well as optimizing review efficiency during peak registration periods to reduce candidate waiting times; Proficiently using systems such as the Shenzhen Accounting Management Comprehensive Platform and the National Accounting Qualification Evaluation Network to answer candidate registration inquiries, coordinate the handling of special cases like identity proof review for foreign candidates, and ensure the smooth connection between registration and qualification re-verification processes; Accepting appeals from candidates regarding review results, conducting re-examinations and issuing written responses, while strictly abiding by confidentiality agreements and strictly prohibiting the leakage of candidate information or the use of the position for personal gain.

The workflow of this position is mainly divided into three stages: preliminary preparation, review implementation, and follow-up management. In the preliminary preparation stage, reviewers need to proficiently master the latest policies for accounting qualification exams from the Ministry of Finance and Shenzhen City, regularly update their knowledge reserves, and participate in system operation training, thereby clarifying work objectives, cooperation content, and matters needing attention. During the review implementation process, the authenticity of information such as candidates' educational certificates and working years is verified through multi-source data comparison using the CHSI website and the social security system. A hierarchical approval mechanism is established for complex cases such as insufficient continuing education credits and cross-provincial registration, and a "manual re-examination + cross-spot check" dual verification mechanism is adopted to guarantee review accuracy. In the follow-up management stage, the registration information of those who passed and failed the review is sorted out, detailed review archives are established, and specific reasons are promptly fed back to candidates who failed the review, along with corresponding suggestions for improvement.

3. Analysis of the Current Status, Challenges, and Causes of the Review Position

3.1. Structural Contradictions in Personnel Allocation: The Dilemma of Part-time Staffing and Aging

The current personnel allocation model of the review position at the Songyuan Base exhibits significant structural flaws, specifically manifested in three major dilemmas: part-time staffing, non-specialization, and aging. In terms of employment forms, fixed full-time staff account for less than 20%, while temporarily recruited part-time personnel exceed 60%. Moreover, most of these part-time staff come from non-financial fields and find it difficult to accurately identify professional materials, resulting in a mismatch between individual professional capabilities and job requirements. In terms of age structure, recruitment preferences lean towards experienced older personnel, leading to the proportion of staff nearing retirement reaching 10%. Meanwhile, the severe scarcity of young full-time talents makes the aging characteristics of the team increasingly prominent.

The root cause of this problem lies in the lack of mechanisms for talent recruitment and reserve. On one hand, the Center lacks competitive plans for introducing young talents and clear career development paths, making it difficult to attract professionals. On the other hand, there is a sharp contradiction between the cyclical nature of work tasks and professional requirements, forcing the Center to rely on non-professional part-time personnel during peak registration periods, thereby exacerbating the structural imbalance.

3.2. Adaptability Challenges of Digital Transformation: Skill Gaps and Training Ineffectiveness

In the context of digital transformation, the review team faces severe adaptability challenges. The core problem lies in the weak digital skills of older personnel and the failure of the existing training system. Full-time employees over the age of 45 account for as high as 80% of the staff, and this group is slow to accept new review systems and digital tools. Furthermore, the existing training content is theory-heavy, singular in form, and lacks practical exercises, resulting in a skill mastery rate of less than 30% among trainees, which fails to meet the needs of actual work scenarios.

The deep-seated cause of this problem lies in the unsoundness of the training system. The organization failed to design tiered training programs for personnel of different age groups, causing the content to be disconnected from actual needs. At the same time, the absence of continuous learning and incentive mechanisms has led to lagging knowledge updates among employees and insufficient enthusiasm for participating in training.

3.3. Functional Limitations of the Review System: Dual Bottlenecks of Efficiency and Transparency

The functional limitations of the current review system design are becoming increasingly significant, acting as a dual bottleneck for improving work efficiency and service transparency. On one hand, the system lacks the functionality to count returned and unapproved applications, making it difficult to objectively reflect the actual workload of reviewers, which is unfavorable for the effective assessment of work performance. On the other hand, the absence of a review progress inquiry function prevents candidates from knowing the status of their applications in real-time. Inquiries related to this issue account for 30% of the total hotline volume, which not only increases the workload but also reduces candidate satisfaction.

The core of this problem lies in the lack of user-oriented thinking during the system design process. The actual needs of reviewers and candidates were not fully investigated during the development phase; the focus was solely on core review functions, while auxiliary functions such as workload statistics and progress inquiries were neglected. Simultaneously, the unsound system optimization and iteration mechanism prevents timely improvements based on user feedback, making it difficult to adapt to the practical needs of enhancing work efficiency and service quality.

3.4. Comprehensive Discussion on the Causes of the Problems

The three core problems mentioned above exhibit significant characteristics of comprehensiveness and interconnectedness. Analyzed from the root level, the core reason lies in the Center's insufficient emphasis on the digital transformation of the review position and the failure to establish a systematic position optimization planning system. In the dimension of human resource management, talent recruitment, reserve, and incentive

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mechanisms adapted to the needs of digital transformation have not been established. In the dimension of training system construction, a layered, interactive, and normalized learning mechanism targeted at transformation requirements has not been built. In the dimension of system construction, there is a lack of user-demand-centric functional design and iterative optimization mechanisms.

Meanwhile, the internal contradiction between the cyclical nature of the position's work and the professional requirements, as well as the realistic conflict between traditional work modes and digital transformation requirements, have further exacerbated the evolution of the aforementioned problems. These factors influence each other, causing the problems in the review position regarding personnel allocation, skill adaptation, and system functions to remain prominent, thereby constraining the improvement of the position's work efficiency and the optimization of service quality.

4. Countermeasures and Suggestions for Optimizing the Review Position

4.1. Human Resource Optimization: Building a Younger and Professionalized Echelon

4.1.1. Strengthening the Reserve and Introduction of Young Talents

It is necessary to formulate a special plan for introducing young talents, clarify talent introduction standards, and optimize the compensation and benefits system. By providing competitive salaries, housing subsidies, and other benefits, the living pressure on young talents can be alleviated, thereby enhancing the attractiveness of the position.

Establish a university joint training mechanism and build long-term cooperative relationships with universities offering relevant majors such as accounting and finance. Promote the implementation of joint training programs through measures such as setting up internship bases, inviting university teachers to participate in training guidance, and organizing students to participate in position practice. These measures will enable students to understand the Center's work content and position requirements in advance, attract outstanding students to join full-time upon graduation, and form a stable talent delivery channel.

4.1.2. Optimizing the Management and Training of Part-time Personnel

Refine the selection criteria for part-time personnel. When recruiting part-time staff, select individuals with an accounting professional background or relevant work experience to improve their professional alignment. For part-time personnel without a professional background, clarify basic competency requirements and pre-job training assessment standards to ensure they possess the basic qualities necessary to conduct review work.

Establish a mentorship training model. Assign each part-time staff member an experienced fixed full-time staff member as a mentor, implementing a one-to-many guidance mechanism. Mentors are responsible for guiding part-time staff to familiarize themselves with policies and regulations, master review processes and techniques, and resolve problems encountered in their work. Simultaneously, regularly evaluate and provide feedback on the work quality of part-time personnel to enhance their work capability and efficiency.

4.2. Training System Reshaping: Establishing a Layered, Interactive, and Continuous Learning Mechanism

4.2.1. Building a Comprehensively Covered Training Content System

The organization of training content must balance both core knowledge and extended content. The core level covers key content such as policy document interpretation and review process specifications; the extended level supplements relevant modules including basic accounting knowledge, digital skills, risk scenario simulations, and public opinion response techniques, forming a training system that is comprehensively adapted to the needs of the position. At the same time, the organization should update training content in response to the dynamics of new policy releases to ensure that practitioners accurately grasp policy directions and key points of change.

4.2.2. Implementing Stratified Training Programs

Based on differences in age structure, professional background, and digital skill levels, scientifically sound and reasonable stratified training programs should be formulated and implemented. For older full-time staff, a Digital Skills Improvement Special Course should be offered. This course should prioritize practical exercises over theoretical explanations, focus on strengthening review system operations, and arrange for designated personnel to provide one-on-one guidance to help them quickly adapt to the digital work mode. For part-time staff, an Accounting Basics and Review Process Fast-track Course should be opened. This course focuses on the core requirements of the position, aiming to enhance their professional knowledge and operational capabilities within a short period, thereby effectively guaranteeing the quality of review work. For young full-time staff, an Advanced Professional Competencies Course should be established, covering content such as complex case handling, in-depth policy interpretation, and management ability cultivation, laying a solid foundation for their career development.

4.2.3. Innovating Interactive Training Forms

Change the traditional written document explanation mode and adopt diversified interactive forms such as case discussions, Q&A sessions, and group collaboration to enhance the interest of the training process and the engagement of trainees. For instance, by conducting simulation exercises based on specific scenarios such as handling candidate appeals and identifying false materials, trainees are encouraged to deepen their understanding of relevant policies through hands-on practice and achieve precise mastery of operational skills.

4.2.4. Establishing Continuous Training and Incentive Mechanisms

Construct a normalized continuous training mechanism by incorporating training work into the annual work plan. Regularly organize activities such as offline training and online course learning. Conduct centralized training at least once a quarter to promptly update the personnel's knowledge system and skill levels. Additionally, establish training archives to record personnel training participation and assessment results, serving as an important reference for performance appraisal and career development.

Perfect the training incentive mechanism. Establish a training assessment reward system, providing incentives such as cash rewards, honorary commendations, or priority consideration for career promotion to personnel with excellent assessment results. Incorporate training-related indicators such as digital skill levels and policy mastery into the performance appraisal system to stimulate the enthusiasm of personnel to participate in training and improve their abilities.

4.3. Performance and System Dual-Drive: Quality-Centric Assessment and System Function Upgrades
4.3.1. Optimizing the Performance Assessment Indicator System

Based on existing efficiency indicators such as daily processing volume, incorporate quality indicators like "return rate," "review accuracy rate," and "candidate satisfaction" into the performance assessment system. Scientifically determine reasonable indicator weights to achieve a balanced consideration of review efficiency and quality, preventing the issue of neglecting quality in the pursuit of speed.

Establish a dynamic adjustment mechanism for assessments. Dynamically adjust the weights of assessment indicators based on the characteristics of different work stages. During the peak exam registration period, appropriately increase the weight of "daily processing volume" to encourage personnel to efficiently complete review tasks. During stable task periods, increase the weights of "review quality" and "service satisfaction" to guide personnel to focus on work details and service quality.

4.3.2. Upgrading Review System Functions

Add a statistical display module for returned and unapproved applications within the review system. Classify statistics based on dimensions such as reasons for return and time periods, enabling reviewers to comprehensively understand workload distribution and work difficulties, thus providing data support for work optimization.

Add a review work reminder function to provide key alerts for overdue unreviewed applications and complex cases, thereby enhancing work efficiency.

Incorporate a review progress inquiry function into the review system. Candidates can log in using their ID number or registration serial number to check the review stage of their application (e.g., "Pending Review," "Under Review," "Review Passed," "Review Failed") and the estimated completion time.

Add a system function suggestion box to regularly collect feedback and suggestions from both reviewers and candidates.

Establish a semi-annual system function evaluation mechanism. Implement targeted optimization upgrades based on feedback and evaluation results to ensure system functions continuously adapt to work and service requirements.

5. Conclusions and Prospects
5.1. Main Research Conclusions

This study selects the position of qualification review for the accounting exam registration at the Songyuan Base as a specific case. Against the backdrop of digital transformation and the requirements of the 2025 document reform, this research comprehensively utilizes case study methods, participant observation, and internal document analysis to systematically analyze the current status, challenges, and causes of the position. Based on this, targeted optimization strategies are proposed. The main conclusions are as follows:

The core value of the review position lies in guaranteeing the fairness of accounting exams and maintaining the industry entry threshold; its work quality is closely related to the enhancement of the overall quality of the accounting industry. However, the position currently faces three core problems: the personnel configuration presents a structural contradiction characterized by part-time employment, non-specialization, and an aging workforce; the staff's digital skills are weak, and the existing training system is ineffective, making it difficult to adapt to the requirements of digital reform; and the review system functions have limitations, affecting work efficiency and service transparency.

The deep-seated causes of the above problems cover multiple aspects, including imperfect human resource management mechanisms, a lack of pertinence and continuity in the training system, system design that ignores user needs, and a lack of digital transformation planning. These factors also influence each other. To address these problems, it is necessary to start from three dimensions: human resource optimization, training system reshaping, and the dual-drive of performance and system, to construct an integrated optimization strategy. Specifically, by building a young and professional talent echelon, establishing a layered, interactive, and continuous training mechanism, and optimizing performance assessment while upgrading system functions, the overall promotion of work efficiency and service quality in the position can be achieved.

5.2. Implications for Management Practice

The research and optimization suggestions derived from this study hold important practical implications for the digital transformation and management optimization of public service positions, particularly those involving qualification review:

Human resources are the core foundation of position optimization (Xia, 2025). Public service positions should prioritize the construction of talent echelons, reasonably balance the ratio of experienced personnel to young talent, and effectively enhance the full-time staffing levels and professional competence of the team by refining recruitment, training, and incentive mechanisms.

The training system must adapt to transformation requirements (Wang & Chen, 2024). In the context of digital transformation, public service positions should establish a training system that aligns with job requirements and personnel characteristics. By adopting stratified, interactive, and continuous training methods with a focus on improving digital skills and policy adaptation capabilities—and by establishing a joint mechanism linking training with assessment and incentives—the effectiveness of training can be substantially improved.

Adhering to a user-oriented approach is the key to system optimization. Throughout the construction of information systems for public service positions, a user-oriented philosophy must be consistently upheld, and the

actual needs of both staff and service recipients should be thoroughly investigated. By optimizing both core and auxiliary functions, the practicality, efficiency, and transparency of the system can be enhanced. Furthermore, establishing a normalized system for feedback and iteration ensures the system continuously adapts to evolving work and service requirements.

Systematic planning is the fundamental guarantee for successful transformation. The digital transformation of public service positions is not a single-dimensional reform; it requires systematic planning and integrated optimization across multiple dimensions, including human resources, training, performance, and systems. Clarifying the reform goals and implementation paths for each link ensures that the transformation advances in an orderly manner and achieves substantive results.

5.3. Research Limitations and Future Outlook

Although this research has achieved certain results, it still has some limitations. The research focuses only on a single case of the review position at the Songyuan Base; the specificity of this case may limit the universality of the conclusions, making it difficult to fully cover the actual situations of qualification review positions in different regions and of different types. Constrained by research time and resources, data collection relied mainly on participant observations and internal document analysis. The limited number of interview subjects and samples may result in an analysis of the causes of the problems that is not comprehensive or deep enough. Furthermore, the proposed optimization suggestions are based on theoretical analysis and current status research, and have not yet been tested in practice; their feasibility and effectiveness in actual application require further verification and adjustment.

In response to the above research limitations, future research can be expanded from multiple dimensions. Cases of qualification review positions in public service institutions across different regions and levels can be added to conduct multi-case comparative studies. This would analyze the commonalities and specificities of position problems in different scenarios, thereby improving the universality of the research conclusions. Diversified data collection methods such as questionnaire surveys, in-depth interviews, and long-term tracking observations should be adopted to expand the sample size and obtain more comprehensive first-hand data, digging deep into the causes of the problems to provide solid support for the improvement of optimization strategies. The optimization strategies should be applied to actual position management to compare core indicators such as work efficiency, service quality, and personnel satisfaction before and after implementation, verifying the effectiveness and feasibility of the strategies and adjusting and refining them based on practical feedback. Finally, by combining the application of emerging technologies such as artificial intelligence and big data in the public service sector, future research can explore paths for process reengineering, model innovation, and management optimization of qualification review positions empowered by technology, providing forward-looking research references for the long-term development of the position.

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