

Exploring the Integration of Professional Ethics Education into Accounting Course

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Abstract

As society evolves and industries undergo transformation, professional ethics education in accounting needs to adapt and integrate with course reforms. This paper takes the accounting course as an example and explores the practical path of advancing teaching reforms under the guidance of the "Code of Ethics for Professional Accountants." Combining the actual teaching of the accounting course, this paper discusses how to organically integrate professional ethics education with course content, enhancing students' ethical competence and sense of responsibility. The aim of this paper is to provide insights and references for the further development of professional ethics education and teaching reforms in the accounting course, thereby promoting the reform and advancement of accounting education.

Keywords

Professional Ethics; Accounting Course; Teaching Reform.

1. Introduction

The mission of accounting work is to uphold ethical standards and provide services for the well-being of humanity. However, the frequent occurrences of financial fraud cases in the domestic capital market, such as the Zhangzidao incident, Luckin Coffee, and Eastern Gold Jade, have dealt a severe blow to the market. These events have exposed the lack of integrity awareness in our country's enterprises and the inadequacy of ethical principles among accounting professionals. To protect the interests of investors and promote sustainable economic development, the Ministry of Finance issued the "Code of Ethics for Professional Accountants" in January 2023. This signifies that accountants must possess higher ethical competence and a sense of responsibility, and it places greater demands on accounting education.

Simultaneously, it underscores the need for a substantial reform in professional ethics education in the accounting field to adapt to the evolving requirements of the new era. Taking the accounting course as an example, this paper explores the connection between professional ethics education in the accounting profession and curriculum reforms. Through in-depth research and reflection, the aim is to provide insights and references for the profound development of professional ethics education and curriculum reform in the field of accounting.

2. Enhancing the Design of Instructional Components

To enhance the design of teaching components and foster students' critical thinking and professional competence, this paper introduces a "Six-Step" course teaching system tailored for the accounting course. The "Six-Step" model comprises the following stages: positioning and objectives of professional ethics education in the accounting course, development of teaching strategies and program design, establishment of teaching conditions and resources, implementation of teaching strategies and program, gathering teaching data, evaluation of teaching quality and effectiveness.

2.1 Positioning and Objectives of Professional Ethics Education in the Accounting Course

The positioning and objectives of professional ethics education in the accounting course are integral components of accounting education. This education aims to cultivate in students a strong moral character and professional integrity, enabling them to meet the complex and ever-evolving demands of the modern accounting field. To ensure that students are capable of fulfilling their responsibilities in the accounting profession and contributing to society, the following teaching positioning and objectives need to be clearly defined:

(1) Teaching Positioning:

Firstly, the foundation of teaching should be based on the three "resolute adherence, steadfast commitment" principles from the Ministry of Finance's "Code of Ethics for Professional Accountants." These principles emphasize the importance of adhering to integrity, upholding the law, and serving the public; adhering to standards, upholding responsibilities, and dedicating oneself to the profession; and adhering to learning, upholding ethical conduct, and promoting innovation.

Secondly, through a well-structured course, it is essential to ensure that students have a comprehensive understanding and practical application of these ethical principles, integrating them into their day-to-day accounting practices.

(2) Teaching Objectives:

The objectives of professional ethics education in the accounting course are to cultivate in students a strong sense of ethics and professional integrity, ensuring that they consistently uphold fairness, maintain independent thinking, and practice confidentiality in their accounting work. Furthermore, it aims to foster in students a sense of loyalty and responsibility required by the profession, encouraging them to work diligently for the benefit of their profession, organizations, and society. Additionally, the teaching should emphasize the development of students' ability to identify and address ethical dilemmas to confront challenges in professional ethics.

Lastly, it should also promote effective communication skills and a spirit of teamwork, enabling students to handle professional ethical issues efficiently. By setting clear teaching objectives, professional ethics education in the accounting course can assist students in comprehensive moral development, enhance their professional ethical standards, and pave the way for a successful future in the accounting profession.

2.2 Teaching Strategies and Program Design for Professional Ethics Education in the Accounting Course.

Teaching strategies and program design are critical components that help students effectively achieve the desired learning outcomes based on the teaching objectives. The following are specific points for this section:

(1) Selection and Organization of Teaching Content:

In accordance with the objectives of professional ethics education in accounting, it is important to sensibly select and organize teaching content. Determine the scope, depth, and breadth of the content and divide it into modules. The teaching requirements for each module, the interconnections between modules, and the method of content delivery should align with the teaching goals. For instance, in the context of professional ethics education in the accounting course, if the objective is to cultivate ethical awareness and professional integrity in accountants, the focus should be on areas such as accounting ethics, professional standards, and professional responsibilities. If the goal is to enhance accountants' risk management skills, the emphasis should shift to topics like internal controls, auditing, and anti-corruption measures.

(2) Design of Teaching Methods and Tools:

Designing effective teaching methods and tools is a critical aspect of accounting education, particularly in the realm of professional ethics. To align pedagogy with the specific objectives of cultivating students' moral judgment and decision-making skills, it is essential to consider their

learning characteristics and tailor the teaching content accordingly. The choice of teaching methods and tools plays a pivotal role in addressing core elements and overcoming potential challenges that may impact learning outcomes.

In the context of integrating professional ethics education into the accounting course, various strategies can be employed to enhance students' ethical reasoning and encourage active engagement. Case analysis, for instance, serves as a valuable teaching method to immerse students in real-world ethical dilemmas commonly encountered in the accounting profession. By analyzing and discussing these cases, students can apply ethical principles to practical scenarios, promoting critical thinking and ethical awareness.

Role-playing is another effective tool for experiential learning, allowing students to step into the shoes of accounting professionals faced with ethical decisions. This method not only encourages empathy and perspective-taking but also provides a safe environment for students to practice ethical decision-making and receive constructive feedback.

Group discussions, when integrated thoughtfully, facilitate peer-to-peer interaction and knowledge sharing. They create opportunities for students to explore diverse perspectives on ethical issues and collaborate in finding ethical solutions. This collaborative learning approach not only enriches their understanding of ethical challenges but also fosters teamwork and communication skills.

Furthermore, it is important to maintain an ongoing dialogue with students, allowing them to voice their concerns and questions related to professional ethics. This open communication can be supported through online forums, office hours, or dedicated Q&A sessions, ensuring that students receive the guidance and clarification they need.

Incorporating a variety of teaching methods and tools, both within specific teaching segments and across the entire course, can create a holistic and engaging learning experience in professional ethics education within the accounting domain. It equips students with the necessary skills and ethical foundation to navigate the complexities of the accounting profession while upholding the highest standards of integrity and responsibility.

(3) Designing Assessment Schemes:

In the realm of accounting education, the strategic design of assessment schemes is a pivotal element in ensuring the attainment of defined learning objectives. These schemes encompass both formative assessments and summative evaluations, each playing a distinct role in the educational process.

Formative assessments serve as a means to continuously monitor students' learning progress and intermediate outcomes. They are invaluable for fostering incremental goal achievement, offering students the opportunity to receive constructive feedback and adapt their learning strategies accordingly. To maximize their effectiveness, formative assessments must be closely aligned with the course's educational objectives.

Summative evaluations, on the other hand, hold the responsibility of determining whether students have successfully achieved the anticipated learning outcomes for the entire course. These assessments serve as a comprehensive measure of students' grasp of the subject matter, reflecting their overall performance.

To ensure the effectiveness of assessment components, it is imperative to clearly define various facets, including content coverage, assessment format, frequency of assessments, timing, and grading criteria. Moreover, these components must remain harmonious with the teaching objectives, ensuring a seamless alignment between what is taught and what is assessed.

In the context of professional ethics education within the accounting course, designing pertinent assessment methods is paramount. These methods must encompass an array of evaluation tools that authentically gauge students' ethical awareness and professional integrity. Group projects represent a compelling form of assessment, allowing students to collaboratively tackle complex ethical scenarios mirroring real-world challenges. This not only measures their capacity to apply ethical principles but also tests their ability to work in teams, an indispensable skill in the accounting profession. Individual

writing assignments offer a means to delve deep into students' ethical reflection. These assignments provide a platform for students to articulate their ethical reasoning and critical thinking in a written format, offering insights into their moral judgment and decision-making abilities. Moreover, ethical scenario simulations can be strategically designed to immerse students in lifelike ethical dilemmas. These simulations challenge students to apply ethical theories and principles, making on-the-spot decisions that reflect their ethical awareness and integrity.

In conclusion, the design of assessment schemes is a meticulous process that hinges on the alignment of assessment components with teaching objectives. In the context of professional ethics education within accounting, the strategic utilization of group projects, individual writing assignments, and ethical scenario simulations can effectively evaluate students' ethical consciousness and professional integrity. These assessment tools, when thoughtfully integrated into the course, contribute to the holistic development of future accountants, who not only possess technical expertise but also exhibit unwavering ethical principles in their professional endeavors.

(4) Synchronized Planning of Teaching Conditions and Resources:

In the realm of accounting education, the meticulous planning and design of teaching conditions and resources play a pivotal role in underpinning the achievement of defined educational objectives. To facilitate the learning process effectively, these teaching conditions and resources must be strategically synchronized, ensuring they align seamlessly with the desired outcomes.

At the core of this planning is the learner, who should be placed at the center of the pedagogical endeavor. This learner-centric approach necessitates a profound understanding of the diverse and personalized learning needs of students, recognizing that each individual may have unique requirements. It is imperative to provide an inclusive and accommodating learning environment that caters to these variations.

In addition to learner-centricity, the design of teaching conditions and resources should encompass a three-dimensional learning environment. This dynamic setting integrates both physical and virtual spaces, aligning with the practicality of modern education. Such an environment offers students a multifaceted platform for learning, seamlessly blending traditional classroom spaces with digital resources.

In the context of professional ethics education within the accounting course, there is a discerning need to create specialized learning spaces that cater specifically to the development of ethical acumen and professional integrity. These spaces should be thoughtfully designed to facilitate interactive discussions and practical exploration.

To address this, ethics discussion rooms can be established, providing a dedicated space for students to engage in dialogues focused on ethical dilemmas and professional conduct. These discussion rooms serve as safe havens for open discourse, allowing students to express their thoughts and concerns regarding ethical matters.

Case analysis platforms offer a unique digital realm where students can immerse themselves in the dissection of real-world ethical scenarios. This digital space allows for the collaborative analysis of complex cases, fostering critical thinking and ethical decision-making skills.

Furthermore, online learning communities offer a virtual space for students to extend their ethical exploration beyond the confines of the physical classroom. These digital communities encourage peer-to-peer interaction, enabling students to exchange ideas and experiences related to professional ethics, thereby enriching their learning journey.

In conclusion, the synchronized planning of teaching conditions and resources is a pivotal aspect of effective accounting education. In the context of professional ethics education within accounting, the creation of ethics discussion rooms, case analysis platforms, and online learning communities serves as a testament to the commitment to providing diverse and personalized learning opportunities. By placing the learner at the center and embracing a three-dimensional learning environment, educators

can foster an enriched educational experience that equips students with the ethical foundation necessary for success in the accounting profession.

2.3 Establishing Teaching Conditions and Resources for Professional Ethics Education in the Accounting Course

This section plays a critical role in organizing, coordinating, and effectively utilizing human resources, materials, and financial support to ensure the establishment of the necessary teaching conditions and resources as required in section 3. In order to conduct professional ethics education effectively within the accounting course, several crucial elements must be in place.

Firstly, it is essential to assemble a team of educators with extensive practical experience and a strong ethical foundation. These educators should regularly engage in training and discussion activities to keep their ethical principles and teaching methods up to date.

Secondly, the selection of textbooks and supplementary materials should be accurate, authoritative, and capable of stimulating students' interest in learning. These materials should encompass relevant laws, regulations, guidelines, and case studies to facilitate students' understanding and application of professional ethical standards.

Additionally, the creation of practical platforms, such as internship sites or partnerships with relevant organizations, is necessary to provide students with exposure to real-world accounting work environments. Activities such as internships and site visits enable students to gain hands-on experience and apply professional ethical principles, thereby nurturing their ability to act ethically in practical work.

Lastly, fostering a conducive environment for discussion and debate is essential. This encourages students to share their personal viewpoints and experiences, promoting critical thinking and knowledge exchange. This, in turn, enhances students' awareness and analytical skills when it comes to professional ethical issues.

2.4 Implementation of Teaching Strategies and Plans for Professional Ethics Education in the Accounting Course

In the professional ethics education of the accounting course, the goal of section 4 is to flexibly apply teaching strategies and plans based on the teaching syllabus, with students at the center, to help students achieve expected learning outcomes and outcomes. To ensure the effectiveness of teaching implementation, attention should be given to two crucial aspects:

(1) Consideration of Student Learning Characteristics

Different educational subjects have a differentiated impact on teaching. Looking at students, vocational college students and those in research-oriented universities exhibit differences in knowledge structure, aptitude, and psychological traits. Data suggests that vocational college students tend to display more cooperation and receptivity in accounting professional ethics education, but they may have a lower willingness to delve deeper into the knowledge of accounting professional ethics. Moreover, vocational college students show a higher likelihood of engaging in practical accounting professional ethics actions compared to undergraduate students. In terms of psychological traits, vocational college students tend to express a higher degree of attributes such as "upholding integrity" and "dedication to professional standards" compared to research-oriented university students. However, they may score lower in attributes such as "upholding innovation" and "compliance with laws and serving the public." Therefore, prior to implementing teaching, teachers must conduct a comprehensive analysis of students' learning conditions and adjust teaching strategies and plans accordingly based on students' characteristics. During the teaching process, instructors should also make further adjustments based on feedback to ensure the effectiveness of the instruction.

(2) Focus on Key Milestones in Achieving Teaching Objectives Gradually

Utilizing formative course assessments, continuously monitor students' learning status and interim outputs, promptly identify and respond to changes and issues in students' learning. In the teaching

process, establish necessary checkpoints and employ various forms of assessment, such as written reports, classroom presentations, interactive discussions, unit tests, and more, to evaluate students' interim learning outcomes and status. By analyzing the types and causes of issues, whether they are recurring or new, collective or individual, related to plan design or plan execution, make targeted improvements and adjustments to teaching strategies and plans. Simultaneously, address issues arising from teacher-related, student-related, or mutual causes by implementing appropriate remedial measures, enhancing the adaptability and flexibility of the teaching process. For example, to foster students' understanding and application of professional ethical standards, students can be required to write written reports analyzing ethical issues in real-world cases and proposing solutions. By assessing the students' reports, their mastery of professional ethical standards and problem-solving abilities can be evaluated.

2.5 Obtaining Teaching Data for Professional Ethics Education in the Accounting Course

Section 5 is positioned after the implementation of professional ethics education in the accounting course and is aimed at acquiring and evaluating students' learning outcomes. This is essential for assessing the quality and effectiveness of the course instruction. The teaching outcomes represent the results that students ultimately achieve through progressive learning. To obtain relevant data, two channels can be employed.

(1) Output Data Based on Student Learning Outcomes

This type of data can be directly collected and utilized from the results or data of summative assessments included in the course teaching assessment plan. Ensure that the selected assessment items accurately reflect students' learning outcomes for each teaching objective and avoid using process data or interim grades that do not represent ultimate effectiveness. This type of data is focused and effective, providing ample support and convincing evidence.

(2) Output Data Based on Student Self-Experience and Subjective Assessment

Design and introduce a "student assessment" mechanism to obtain self-experience and subjective assessment data from students regarding ultimate learning outcomes. This mechanism uses teaching objectives as the primary evaluation indicators, allowing students to provide scores or ratings for each indicator based on their own learning experiences and self-efficacy. The assessment system is then built upon this foundation, incorporating relevant evaluation rules and algorithms to calculate students' output data for each course and teaching objective.

Data obtained through these methods can be utilized to evaluate the effectiveness of professional ethics education in the accounting course and ensure that teaching objectives align with the "Professional Ethics Standards for Accountants" set by the Ministry of Finance, including the "three steadfast and three adherence" principles. Furthermore, this data will contribute to refining teaching strategies and plans, further enhancing students' professional ethics competence.

2.6 Assessment of Teaching Quality and Effectiveness in Professional Ethics Education

Section 6 represents the culmination of professional ethics education in the accounting course, aiming to provide a conclusive assessment of course teaching quality and effectiveness based on student learning outcomes and the achievement of teaching objectives. According to the requirements of the "Professional Ethics Standards for Accountants," accountants must adhere to fundamental principles such as honesty, confidentiality, diligence, and dedication to ensuring the accuracy of financial reports. Therefore, this section suggests enhancing the evaluation system of the accounting course in the following ways.

(1) Comprehensive Competency Assessment

Accountants need to possess both professional knowledge and comprehensive competencies, including communication skills, problem-solving abilities, and teamwork skills. In course assessment, various forms such as ethical examinations, case analyses, presentations, and writing assignments can be incorporated to comprehensively assess students' competencies and professional ethics.

(2) Practical Operation Assessment

The accounting course is characterized by its practical nature, where a combination of theoretical knowledge and practical application is essential for mastery. Course assessment can include practical components like simulated accounting operations and financial record handling to evaluate students' practical skills.

(3) Academic Research Assessment

The "Professional Ethics Standards for Accountants" emphasize the need for accountants to continuously learn and uphold innovation. In course assessment, various formats like research paper writing and case analyses can be employed to evaluate students' academic research capabilities.

Through these assessments, the accounting course can ensure compliance with the "Professional Ethics Standards for Accountants" set by the Ministry of Finance, including the "three steadfast and three adherence" principles. Additionally, it allows for the refinement of teaching strategies, further enhancing students' professional ethics competence.

3. Innovative Teaching Methods

The "Code of Professional Ethics for Accountants" should seamlessly integrate into various teaching activities and instructional segments. Achieving this requires amalgamating the strengths and merits of different pedagogical pathways and flexibly applying multiple teaching methods to meet new requirements. Therefore, a tailored approach should be employed during the teaching process, taking into full consideration the individual differences among students.

Regarding teaching methods, it is imperative to break free from temporal and spatial constraints, establishing a campus platform that comprehensively covers the teaching process. In the accounting course, imparting education on professional ethics in accounting necessitates a combination of various approaches. This includes blending classroom lectures with online instruction, merging theoretical exploration with hands-on experiments, and integrating traditional lecturing with self-directed learning. Such an approach allows for the full utilization of the teacher's guiding role while simultaneously harnessing student enthusiasm, thus ensuring the innovation of teaching methods for professional ethics education.

3.1 The Method of Systematic Literature Review

This teaching approach is primarily suitable for pre-class knowledge preparation. It requires students to study the latest national accounting regulations and documents, "Enterprise Accounting Standards," as well as relevant literature and materials. Through discussion and exchange, students develop their initial understanding and critical thinking skills, enhancing their capacity for self-directed learning. Simultaneously, it nurtures their professional competence and instills a fundamental sense of professional responsibility.

3.2 Case Study Method

During the teaching process, instructors can leverage online platform resources to collect a wide range of successful and unsuccessful cases related to a company's ethical behavior in accounting. These cases can then be integrated into the course. By processing and structuring the information, instructors can design a series of scenarios and questions that hold pedagogical value. For instance, when teaching the revenue recognition principle, a teacher can use the case of accounting fraud at Oriental Golden Jewel as a teaching tool. In the course material, the integration of professional knowledge with ethical considerations guides students towards deeper reflection and a better understanding of the subject. The implementation steps are as follows:

① Case Background Analysis

During this phase, group collaboration is employed for learning. Students initially analyze various aspects of Oriental Golden Jewel, including the industry context, the company's operational status, and the disclosure of financial statements. Simultaneously, the teacher should encourage students to

contemplate the significance of the authenticity and completeness of financial statements for a company's operations and investors. Group members and members from different groups will then jointly explore the fundamental theoretical knowledge, accounting tools, and relevant methods needed to analyze the core issues of the case. This approach allows students to gain a better understanding of theoretical knowledge and apply it in practical contexts.

② Case Exploration and Discussion

During this phase, collaborative group members will, according to the revenue recognition principle, analyze the accounting fraud activities at Oriental Golden Jewel, which include inflating sales revenue and concealing losses, among other irregularities. Additionally, the teacher should inspire students to think diversely, exploring the impact of fraudulent activities on the company and investors, such as falling stock prices and shattered trust. Through discussion, students gain a deeper understanding and application of the revenue recognition principle, as well as an appreciation of the importance of professional ethics in accounting and its role in maintaining stability and health in both businesses and markets.

③ Case Expansion and Deepening

In this phase, students are encouraged to think about the inherent risks and countermeasures within the case. This leads to a discussion about how companies can adhere to professional ethics in actual operations, establish effective internal control systems and risk management mechanisms. Moreover, it analyzes the role of information transparency and accountability in upholding professional ethics in accounting. This method fosters students' logical thinking and analytical capabilities.

Throughout the entire case teaching process, we aim to guide students to approach and analyze problems from multiple dimensions and levels, fostering the organic integration of professional skills and ethical considerations. This approach creates a classroom environment in the field of accounting that is both scientific and rich. By employing effective teaching methods and course content, we intend to fully engage students' proactive attitudes and spirit of teamwork, ensuring the seamless integration and comprehensive improvement of their professional ethics awareness and various skill sets. Through this approach, students can gain a better grasp of relevant theoretical knowledge and practical skills and apply them in real-life situations. Simultaneously, we'll pay close attention to individual developmental needs, assisting students in achieving self-improvement and becoming outstanding accountants with a strong sense of professional ethics and comprehensive qualities.

3.3 Combining Online and Offline Approaches

The implementation of ethics education within the accounting course necessitates an interactive teaching model that combines both online and offline elements, effectively integrating information technology with educational methods. It emphasizes the organic fusion of "explicit education and implicit education" in professional ethics education. Specifically, the course will focus on the following three aspects:

Firstly, understanding Student Psychological and Knowledge Acquisition Characteristics: By utilizing course resources available on platforms like MOOCs, SPOCs, Smart Tree, and Rain Classroom, the course aims to gain in-depth insights into students' psychological and learning characteristics.

Secondly, enriching Self-Developed Accounting Content: The course will expand the platform's self-developed content in the accounting profession, incorporating real cases from various industries, enterprises, and accounting firms. This approach is designed to cultivate students' professional ethics awareness and a sense of social responsibility. Teaching materials containing elements of professional ethics will be updated based on students' learning needs and behavior patterns. Original video lessons, created in a language familiar to university students, will be used to make the subject matter more engaging. The platform's discussion area will include relevant current events, economic news, and societal hot topics as reference materials to enhance students' comprehensive abilities and professional skills.

Thirdly, providing E-books, Course Materials, and Multimedia Resources: Students will have convenient access to e-books, course materials, and multimedia teaching resources. They can retrieve learning materials at any time and engage in interactions and discussions among themselves and with instructors through online forums, blogs, and social media tools.

In conclusion, by employing a well-structured course and innovative teaching methods, we can ensure that the quality and effectiveness of professional ethics education in the accounting course meet the necessary standards. This approach contributes positively to the cultivation of outstanding accounting professionals who align with the requirements of the "Code of Professional Ethics for Accountants."

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