Research on Several Problems of Accounting Professional Ethics Education

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Abstract. This paper analyzes the current status and problems of accounting professional ethics education from the perspective of accounting teachers. The current status of accounting professional ethics education and education problems are discussed emphatically, and the author tries to put forward a series of feasible measures to change the current situation of education.

Introduction

China’s current accounting education system in Colleges and universities did not emphasize the importance of accounting professional ethics education. Based on the results of questionnaire survey of 48 accounting professors in National Accounting Institute, more than half of the teachers pointed out that the colleges and universities in which they had been taught did not set up an accounting professional ethics course [1]. Although a small number of schools set up the course, but most of it is more important than the form, to deal with the accounting qualification examination and so on. Although some accounting teachers in the teaching of accounting theory, will be combined with the needs of the curriculum or stimulate their learning initiative to analyze the current social accounting fraud cases. However, some teachers only teach technical methods, there is little conduct professional ethics education. Although these cases allow students to have a better understanding of the accounting practice, to help students understand the professional knowledge, but the ideological orientation is not correct, may ultimately lead students to learn how to make false accounts.

The Present Situation of Accounting Professional Ethics Education

Because of many experts and scholars at all times and in all countries involved, the theoretical system and research on accounting occupation moral has gradually matured. After the International Federation of Accountants (IFAC), the American Institute of Certified Public Accountants (AICPA), the institute of management accountants and other major global accounting organizations develop the accounting occupation morals, and China also issued the implementation of Chinese CPA occupation ethics guidance. China’s colleges and universities is an important place for the study of accounting theory, which can not be ignored [2]. Although the implementation of the provisions of the object is a professional accountant, but also for the development of China’s accounting professional ethics education laid the foundation for development. Up to now, the research on accounting professional ethics education has developed rapidly, and the society has paid more and more attention to solving the problem. In addition, the accounting professional management level and the basic teachers of the accounting professional ethics of the theory of knowledge is gradually enriched, all of the future development of accounting professional ethics education laid the foundation. According to the relevant accounting books published in recent years, we can find that in order to achieve the goal of strengthening the overall quality of accountants, the case of accounting professional ethics education has been gradually increased, and the research on case analysis has become more and more profound. And the collection and analysis of these cases for the accounting professional ethics education case study method to create a prerequisite.
The Problems in Accounting Professional Ethics Education in Institutions of Higher Learning

Colleges and universities is the key place of accounting professional ethics education, its influence can not be underestimated. College students are in the critical stage of the formation of values and moral literacy, to carry out effective, standardized and serious accounting professional ethics education, will affect their life career. But now only a small number of institutions of higher learning to carry out accounting professional ethics education courses, most colleges and universities on the accounting professional ethics education carried out in varying degrees of difference. According to the process of questionnaire survey, we can find that only a few financial and economic schools have set up economic ethics elective courses. Most accounting major of universities have not set up accounting professional ethics education courses [3]. In addition, in the relevant accounting professional textbooks did not mention the accounting professional ethics education theory, only a few textbooks in the relevant chapters have mentioned, did not explain in detail, can not form the system. The accounting moral education in colleges and universities is aimed at imparting the professional ethical principles and norms of accounting, but the human nature in accounting professional ethics is gradually eroded and becomes a simple and meaningless code of conduct. For example, the basic principles of human life - honest and fair was obliterated, love, sense of responsibility, the cultivation of the heart of compassion is ignored, Therefore, “resolutely do not fake accounts” of the professional ethics has become empty, meaningless. It is more difficult to make a choice, when adhere to the accounting principles or the interests of fake accounts. This is because accountants do not combine the benefits they receive with the legitimate interests of others loss, not put themselves in consideration of the difficulties faced by others, and social justice is not taken into account [4]. So, although it made a false account can not understand the conscience of anxiety, only fear that this matter was found. The essential goal of moral education is to educate others how to behave and guide people to form the correct moral concepts. The purpose of education affects the way and means of education, although the reform of accounting professional ethics education in colleges and universities to promote adhere to the students as the main body, however, the form of accounting professional ethics is still using the traditional teaching mode. The essence of the direct instillation of professional ethics is one-way and unfair, and the basic characteristic is that the subject of education as a “thing”, so one-way education, teachers and students is the relationship between rights and obedience. However, this does not attach importance to students’ inner needs of teaching methods, resulting in teachers and students distance, less communication, and thus difficult to arouse students’ awareness of the potential moral responsibility.

Analysis of the Causes of Accounting Professional Ethics Education

Although for the community, the university is relatively pure, but it is not completely without contact with society, and now there are many channels for college students to obtain external information. Since the founding of the country, China’s social atmosphere in general is more positive energy. However, with the continuous reform of society and the continuous change of economic system, people’s ideas have also appeared a series of changes. Personal interests, hedonism and negative ideas have been strengthened, the collective interests, patriotism, the concept of serving the people increasingly desalination when the pursuit of material interests [5]. Social bad cases are emerging, the whole social atmosphere has also been a negative impact. Colleges and universities in such a situation now, how to stay aloof? Frequent occurrence of social adverse events, involving a wide range, so that college students how to ensure the moral awareness? The more emphasis put on students’ ability to learn and strengthen, while ignoring the overall quality of the students on the major domestic universities accounting teaching. In recent years, the employment of college graduates increasingly fierce competition, become more utilitarian, only emphasizes the professional skills of learning and strengthening [6]. Colleges and universities is the future of social development of the output of the important places of talent, commitment to the training of social high-quality, high-quality personnel of the task. In terms of pedagogy, the key lies
in the improvement of the education system and the latest educational methods. In fact, the current education system of accounting talents cultivation in colleges and universities needs to be strengthened. First, as far as curriculum arrangement is concerned, most of the accounting major in colleges and universities take professional courses as the main purpose, it aims to equip students with practical accounting operational capability and professional theory. Second, the form of education, the current form of traditional education in colleges and universities is a one-way form. Third, in terms of educational methods, accounting teaching in colleges and universities is still taking a single, backward educational method. The author thinks the three components of college education are students, teachers, and professional director [7]. But in fact, these three accounting profession is basically not aware of the significance of accounting professional ethics education. First, the accounting professional director of the accounting profession that the main purpose is to output to the community accounting skills of accounting workers, accounting professional teaching is basically set to the main course of study. Second, students are the main object of learning to teach, do not attach importance to the cultivation of accounting ethics. Third, accounting teaching teachers ignore the high professional ethics education [8]. According to the above reasons, we can find that accounting professional teachers do not know accounting professional ethics education, and ultimately directly affect the effect of accounting professional ethics education carried out in colleges and universities.

The Corresponding Measures of Professional Ethics Education in Accounting

It is the most important for the accounting professional leaders to pay more attention to. The teachers need to participate in relevant training, strengthen their professional level, and actively participate in social practice, the use of their knowledge to provide services to the community, while some practical issues can be brought to the classroom, so that students analyze, to understand society, understanding society. The key to strengthen the foundation of accounting professional ethics education and guarantee the overall quality of accounting graduates is the construction organization of accounting teachers in colleges and universities, especially the accounting professional teachers’ moral character and quality education. As for accounting students, it is necessary to carry out relevant professional sense of responsibility and professional morality education in teaching, which can guide students to understand the accounting profession and social responsibility correctly and objectively. With the help of the school stage of education, students can understand and understand the content of accounting ethics, and be guided to form the correct accounting professional ethics. However, in this case, the students have basically completed the major courses in accounting, systematically mastered the accounting theory and accounting operational capacity, in this condition, contact the relevant legal norms and accounting examples to carry out accounting professional ethics education, which involves the company’s financial, audit, tax, etc., not only to strengthen students’ understanding of accounting theory, but also expand the learning surface. In strengthening the students’ accounting skills, they strengthen their accounting ethics and legal consciousness, and guide students to form the concept of accounting law, and then help students form the correct accounting professional ethics and accounting professional quality.

So far, the evaluation standards of accounting majors in domestic colleges and universities are still relatively simple, usually only concerned with the evaluation of theoretical knowledge and operational capability, while ignoring the evaluation of accounting professional ethics. But, the evaluation criteria have a decisive effect on the enthusiasm and initiative of college students, so it is very important to construct an effective accounting professional ethics evaluation standard. The assessment of accounting professional ethics in colleges and universities is to combine the basic principles of accounting professional ethics, objectively evaluate the accounting students’ ideas and behavior, that whether they are recognized. Assessment must be effective integration of colleges and universities, professional teachers, students, emphasizing fair and objective, objective evaluation of student accounting ethics. On the final examination results, accounting professional students should create professional ethics evaluation files, each assessment structure will be credited to the personal file, and effectively promote the formation of the correct accounting ethics of students.
As a result of the factors such as teaching facilities, teaching traditions and teaching methods, the accounting professional ethics education has always stayed in the one-way teaching mode, which has a great effect on students’ knowledge absorption and learning passion. However, the more effective method of moral education is case analysis, the standards and requirements of professional ethics into practice, so as to enhance students’ feelings and understanding, so that students realize the importance of professional ethics, stimulate learning fun, and perceptual Know the so-called professional ethics.

Due to the long time teaching of professional knowledge, the accounting professional teachers in China have obvious deficiencies in the actual operation of knowledge and ability. In addition, the accounting professional teachers are mostly one-way activities of the school, there is no accounting practice experience, the accounting practice on the common problems do not know, leading to lack of convincing. However, some scholars and experts and excellent accountants have a clear understanding of the current development trend of the accounting profession. Therefore, colleges and universities in China can often invite them to lecture or give lectures on specific applications in practical operation, and analyze the current accounting industry, the actual situation, common problems and future development trends, combined with their work experience, experience in accounting practice to educate students. This form allows students to understand the specific situation of domestic accounting ethics, so that students realize the importance of accounting professional ethics, and then allow students to independently form accounting professional ethics.

Summary
At present, facing the rapid development of China’s market economy, it is for all walks of life more and more cumbersome management. Accounting as the composition of economic management, business management, accounting, financial management and stability of the market order has an important impact. But, since the financial interests of enterprises involved in the increasingly complex economic interests, the interests of the relevant economic entities and national interests, public interests often contradictory, then the accounting staff will make moral decisions. China’s accounting laws and regulations are not yet mature, accounting workers’ self-discipline of professional ethics is more important. But the enhancement of professional ethics consciousness of accounting workers needs to carry out professional moral education to accountants at different stages.

References