In the Theory of Financial Accounting Professional Ethics Construction

Guliya Jiapaer
School of Business, Xinjiang Vocational University, No. 1075, Beijing North Road, Urumqi City, Xinjiang, China
huaming73@163.com

Keywords: Financial Will Also Have; The Accounting Professional Ethics; The Importance of Professional Ethics.

Abstract. Age with rapid development, the current enterprise in the financial accounting has also quietly changed demand of choose and employ persons, ability strong skilled account talents is the necessary condition, must have good professional quality.

Introduction
There exist accounting fraud and other serious problems in the accounting now, this is due to some personnel engaged in accounting lack of professional ethics and social responsibility. Such incident disturb the social economic order, undermine the principle of fair competition make it possible for corruption, accounting professional students will be engaged incs accounting work in various fields. So professional ethics is so important in the financial accounting.

The Importance of Professional Ethics in Accounting
The so-called accounting professional ethics, refers to. The accounting profession in life shall abide by the embody the specific character is tics of the accounting profession. It adjust the accounting professional relations professional behavior standards and specifications. To strong then the construction of accounting professional ethics is the accounting profession to survive through the present situation of the accounting professional ethics analysis, recognize the importance of strengthening the construction of professional ethics construction to promote the development of the whole social economy. In brief, accounting professional ethics is “personnel engaged in accounting profession in the accounting work and accounting professional activities shall comply with the appropriate to the code of ethics and code of conduct”! The accounting professional ethics through out all areas of the accounting work and the whole process, it reflects the unity of social demands of personality development, to whether reasonable, is good at evaluation standard and social evaluation and individual evaluation as the main means to focus on interpersonal relationship adjustment, this is a kind of by concerting the external demand to internal, namely the spiritual power for work illegally mandatory norms.

The accounting professional ethics is to adjust the accounting professional activities means of interest relations, with relative stability and a wide range of social.
Part of the accounting workers lack of professional moral emotion and social responsibility consciousness in order to seek personal gain for the enterprise accounting fraud regardless of cost, take advantage of the loopholes in the low. With their professional knowledge, this leads to many enterprises accounting information is seriously distorted. The reason is because in the past our country accounting professional teaching focus all focus on accounting professional and technical training and the neglect of moral education for student majoring in accounting. In the area of knowledge economy, the role of accounting personnel increasingly apparent, they not only participate in accounting, every aspect is also involved in enterprise management. This requires that they not only to have higher professional quality, have good professional ethics. For accounting professional students in terms of, they can be a accounting personnel in the future, as the main force in the future economy, their moral level will directly affect the economy. Therefore, accounting
professional teachers in the teaching activities, should pay attention to knowledge and morality, while improve the students professional level, do not ignore for the students moral education cultivating talents have good moral education of a new age in the future work to maintain the economic order in our country, promote the development of our country economy toward a better direction.

The Basic Content of Accounting Professional Ethics

Along with the social division of labor is becoming more and more detailed, professional ethics were developing slowly, only then had a variety of all walks of life ethics. The accounting professional ethics is emphasized, include three aspects: the first is the objective law of accounting itself, the second is the objective requirement of the accounting profession of accounting work. The third is personnel engaged in accounting profession morality.

A. Cherish posts and devote who; heartedly to work. Wuxi is the foundation of the accounting professional ethics, only love their work can be done well, on the basis of this love for his work, accounting personnel should be loyal to their duties, the honest code of honor, the real objective to reflect the enterprise's economic activity.

B. Familiar with the laws and regulations. Accounting work involved in many respects, the administrative rules and regulations, more than just simple accounting reckoning accounted for work, so we should be familiar with financial laws and regulations and the national unified accounting system, that they can observer the law to obey the law.

C. Acting by law. Accounting personnel shall, in accordance with the laws and regulations for accounting work, guarantee the accurager of the accounting information provided by the legal real integrit, comb has also asked accounting personnel good professional image and personality dignity, fighting against all illegal ACTs, to handle affairs according to law.

D. Objective and fair. No matter what kind of work, should be practical and realistic, objective and fair. Accounting personnel should be more so, because the accounting staff to grasp the true information the enterprise, maintain the authenticity of accounting information is accounting professional ethics requirement at least, is the soul of the accounting professional ethics, so accounting personnel must work in compliance, abide by the laws and regulations, also requirement management and accounting personnel in the performance of the accounting function, to abandon the personal private, in order to fair, impartial treat any things.

E. Guideline Adherence. Require accounting personnel familiar with the national laws and regulations system, according to relevant regulations, carry out accounting, the implementation of accounting solution

F. Improve skill. For accounting personnel to enhance professional skills of self consciousness and sense of urgency, to master scientific learning method, efforts to improve the level of

G. Participate management. Required across level personnel while completes the labor of duty.

H. Strengthening service. Required level personnel set up service consciousness, improve the quality of service, efforts to maintain and enhance the good social image of accounting profession. From the content we is not hard to find, the accounting professional ethics is not empty talk, conscience is targeted industry. Accounting major students should understand the content, consciously and in learning to work as a guide, cultivate correct accounting professional ethics thought, and as a teacher should put more relevant accounting professional ethics content into the teaching of at ordinary times, remind students in behavior standardization, in the future for the students lay a foundation on the jobs withstand test.

Real Case, Theory Combined with the Actual

Case: November 2003, a company because of poor product sales, new product development, company finance department forecast the company this year's $8 million loss will occur, newly appointed general manager ordered chief accountant wangmou one thousand ways to achieve the profit target, and say:" Really not line, can do some accounting technology with accounting
statements. "The chief accountant tent is clear the company's annual loss is a foregone conclusion, to implement the profit targets of the general manager, can only on the financial and accounting reports. The chief accountant feel dilemma, if not according to the opinions of the general manager to do, after his bad to stay in the company; if according to the opinions of the general manager to do, also have risk to himself, for the chief accountant thought burden is heavy; he don't know what to do. Require: According to the requirements of accounting law and accounting professional ethics, the analysis of the chief accountant wang mou should be how to deal with?

**Analysis:** Chief accountant wang should refuse to the requirements of the general manager, because not only the requirements of the general manager in violation of the "accounting law" article 4 "unit chief to this unit of accounting work and accounting information authenticity, integrity responsible." Article 5 the "directed by any unit or individual to anyway, force the accounting offices and accounting personnel forged, fabricated accounting vouchers, account books and other accounting information. Providing false financial and accounting reports, also violated the accounting professional ethics of accounting personnel shall be honest and trustworthy, objective and fair, abide by the rules of requirements.

**Professional Ethics**

**Strengthen the consciousness of accounting personnel to obey the law and correct**

Seize the personnel psychology, since the beginning of the employment will instill these ideas is very important, can be said to be the most basic steps. Let them to strengthen their own learning, strengthen the consciousness of abide by the system, and improve the level of self to seek benefits for the company, is the most economic aspects of financial personnel contact, a little error is easy to cause the problem of large area, after all, the world no wind tight wall, a variety of economic mode to bring benefits at the same time also can give the test of accounting personnel, whether can in front of the huge temptation to correct himself is the basic moral quality of accounting personnel. Want to face challenges and opportunities, will know how to keep themselves in the storm, This is a qualified accountant, the accounting personnel professional ethics need to hone, from accounting personnel's own personality traits as well as the environmental impact and so on, to further promote the level to further improve the professional quality of accountants.

**Actively conducting follow-up education, the reward is clear**

The job prospects of the current accounting personnel within the enterprise is larger, so the late train within the unit on accounting personnel also is very important, not only is to develop their business experience, but also will be as the key to cultivate professional ethics course, learning in the job, knowledge from more effective than in the past, is in the enterprise to develop the habit of each accounting personnel's professional quality, in the financial work have better or greater progress of staff to give certain material or spiritual rewards, It is also has one of the ways to accounting personnel confidence and perseverance, enterprises should training activities on a regular basis, let the accounting personnel in the work of don't forget to learn at the same time, the time to keep up with the pace of The Times, to provide good environment to let them aware of their career, constantly improve the value of self improvement, this is a kind of move is also a kind of platform, is to make the accounting staff towards a better development platform, through some examples to improve the accounting personnel, On the one hand, the teaching material to let them know the seriousness of the matter which comply with the relevant, comply with the basic professional ethics of accounting.

**Improve relevant financial system, strengthen the violation penalties**

**Improve accounting personnel professional environment**

Here the accounting personnel execution environment refers to the enterprise culture, accounting personnel and their leader, the whole accounting industry integrity and professional moral level and environment influence the development of small environment. So we want to and love to the
development of enterprise culture, if a company has good corporate culture, will drive the whole enterprise staff professional ethics. Accounting personnel itself is to constantly improve the professional ethics and realize the interaction between people, mutual progress.

Conclusion

Economic development, the importance of accounting also continue to strengthen, as the direct executor of accounting personnel accounting work, the professional ethics quality of high and low for the whole accounting industry and the important impact on the development of social economy, accordingly. We must constantly improve the level of professional ethics of accounting personnel, through the social, moral, and legal multiple constraints, such as fundamentally solve various elements lead to the lack of accounting professional ethics, truly standardize accounting professional ethics. To make it compatible with the whole social and economic development.

To sum up, the development of market economy cannot leave a good accounting staff of professional quality and professional ethics. Engels once said that every stage, every industry and even each have each moral. Accounting professional students future work for the development of economy has very important influence, their professional ethics will directly affect the future enterprise, unit, and even the development of the country's economic activity. So, in the financial and accounting professional ethics education is very important.

Reference
