



# The Path to Cultivate Professional Ethics of College Accounting Talents in the New Era

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**Abstract:** This paper analyzes the requirements of professional ethics of accounting talents in the new era, summarizes the deficiencies in the cultivation system of accounting majors in colleges and universities, and then proposes three strategies to improve the level of professional ethics of students. Based on this research, it can provide more references for the cultivation of professional ethics of accounting majors in universities.

**Keywords:** college accounting major, accounting talents, professional ethics, cultivation path

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## Introduction

In the new era, various new economic phenomena and complex financial problems continue to emerge, which puts forward higher requirements for the professional ethics of accounting talents. As an important base for cultivating accounting talents, colleges and universities shoulder the heavy responsibility of cultivating accounting talents with good professional ethics. However, there are still some deficiencies in the cultivation of professional ethics of accounting talents in colleges and universities. Therefore, it is necessary to deeply study the cultivation path in order to meet the needs of The Times and provide accounting professionals with both morality and talent for the society.

## 1. Demand analysis of professional ethics of accounting talents in colleges and universities in the new era

In the new era, with the rapid development of economy and the increasingly complex market environment, the professional ethics of accounting talents in colleges and universities become more and more important. First, in an environment of highly transparent information and increasingly strict supervision, accountants must be honest and trustworthy, truthfully record and report financial information, do not falsify accounts, and ensure the authenticity and reliability of financial data. Second, accountants often have access to the core financial data and business secrets of enterprises, so they need to strictly abide by confidentiality regulations to prevent information disclosure and protect the interests of enterprises<sup>[1]</sup>. Third, accounting work requires that it is not influenced by personal feelings and interests, handles financial affairs impartially in accordance with accounting standards and regulations, and provides accurate and unbiased financial reports. Fourth, the sense of responsibility is the necessary quality of college accounting talents in the new era. They need to be responsible for the results of their work, be rigorous and meticulous, and avoid financial errors and risks caused by negligence.

## 2. The dilemma facing the cultivation of professional ethics of college accounting talents in the new era

### 2.1 Some teachers pay more attention to skill teaching and ignore the cultivation of

## **professional ethics**

In the accounting teaching in colleges and universities, some teachers lay emphasis on the teaching of skills and neglect the cultivation of professional ethics. They focus more on the training of professional skills such as accounting and financial analysis, believing that these practical skills are the key to students' employment. However, this one-sided teaching concept ignores the importance of professional ethics in students' future career. Lacking the guidance of professional ethics, students may make wrong choices when facing the temptation of interests, which will not only harm the interests of enterprises, but also affect their own career development.

### **2.2 Unreasonable personnel training program and teaching design make it difficult to achieve the expected goal**

When colleges and universities make accounting talents training program and teaching design, the planning of professional ethics cultivation is not reasonable. On the one hand, in the curriculum and teaching time arrangement, there is not enough attention and resources to cultivate professional ethics. On the other hand, the teaching method is simple, mostly adopts theory teaching, and lacks vivid case analysis, practical simulation and interactive discussion, which is difficult to stimulate students' learning interest and initiative. In addition, the assessment and evaluation mechanism of professional ethics is not perfect, and it is difficult to accurately measure the level of students' moral literacy and teaching effect, resulting in the cultivation of professional ethics difficult to achieve the expected goal<sup>[2]</sup>.

### **3. Research on effective ways to help accounting talents cultivate professional ethics**

In this paper, the effective path to help accounting talents cultivate professional ethics is discussed from several aspects.

#### **3.1 Promoting the integration of production and education, coordinate education, and strengthen the cultivation of professional ethics in practice**

The integration of production and education and collaborative education is a kind of education mode that closely combines education and industry, realizes the sharing of resources and complementary advantages between schools and enterprises. This model has important practical significance for cultivating professional ethics of accounting talents. By establishing a close partnership with enterprises, the school can provide more internship and practical opportunities for students. In the real working environment, students can personally experience the complexity and importance of accounting work, and understand the concrete embodiment and role of professional ethics in practical work. For example, when dealing with financial data, students need to be rigorous and accurate and not tamper with or conceal information at will. At the same time, senior accountants in enterprises can act as part-time mentors to impart practical work experience and lessons to students, and share their thinking and choices in the face of professional ethics dilemmas. These real cases and experience sharing from the front line can make students more deeply realize the importance of professional ethics and enhance their professional responsibility and moral judgment. In addition, the integration of industry and education can also promote schools and enterprises to jointly develop talent training programs, including the cultivation of professional ethics, and according to the actual needs of enterprises and industry standards, clear specific training goals and requirements.

#### **3.2 Promoting accounting professional ethics education through multiple channels and dimensions to create a good atmosphere**

A good atmosphere is very important for cultivating professional ethics of accounting talents. Through multi-channel and multi-dimensional publicity, the concept of professional ethics can be deeply rooted in people's hearts and form a broad social consensus. Use modern information technology, such as the Internet, social media and other platforms, to widely disseminate the relevant knowledge and cases of accounting professional ethics. We can set up a special website or public account to regularly publish articles, videos and other content about accounting professional ethics to attract the attention of accounting personnel and students. At the same time, on campus, through the holding of lectures, seminars,

thematic class meetings and other forms to strengthen the publicity and education of accounting professional ethics. Invite industry experts, scholars, outstanding accounting personnel, etc. to the school to give speeches and exchanges, share their experience and insights, so that students can be inspired and educated in face-to-face communication. In addition, the importance and related requirements of accounting professional ethics can be publicized through campus radio, publicity column, school newspaper and other channels to create a strong campus cultural atmosphere. Through the joint efforts of all parties, a good atmosphere for the whole society to attach importance to accounting professional ethics has been formed<sup>[3]</sup>.

### **3.3 Optimizing course design and cultivating students' ability to identify and calmly cope with professional ethical dilemmas**

Curriculum design is an important link in cultivating professional ethics of accounting talents. By optimizing the course design, students can better grasp the knowledge of professional ethics and improve their ability to identify and cope with the dilemma of professional ethics. In the course setting, the accounting professional ethics course should be incorporated into the core course system of accounting major to ensure that students can systematically learn the relevant theories and knowledge of professional ethics. At the same time, some elective courses related to professional ethics, such as business ethics and corporate social responsibility, can be offered to broaden students' horizons and knowledge. In the teaching content, we should pay attention to the combination of theory and practice, introduce a large number of practical cases and scenario simulation, so that students can improve their professional ethical judgment and decision-making ability in the process of analyzing and solving problems. For example, some cases of professional ethics dilemmas can be designed for students to discuss in groups, propose solutions, and role-play to simulate actual coping scenarios. In this way, students can accumulate experience in practice and improve their coping ability.

## **4. Conclusion**

To sum up, through the comprehensive implementation of various cultivation paths, accounting majors in colleges and universities in the new era can effectively improve the professional ethics of accounting talents in colleges and universities. However, it should also be noted that in order to achieve the expected goal, it is necessary to create a good teaching environment and atmosphere from various aspects and perspectives, innovate and optimize teaching methods and curriculum design schemes, and realize the "integration of production and education and collaborative education", and strengthen the cultivation of professional ethics in practice.

## **Conflicts of interest**

The author declares no conflicts of interest regarding the publication of this paper.

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