

Research on the moral cognition of college students in the course of accounting professional ethics

Fang Chen^{1,3}, Qiaoyu Qin^{*2,3}

1. Zhaoqing University, Zhaoqing, Guangdong, 526000;

2. The Affiliated Hospital of Youjiang Medical University for Nationalities, Baise, Guangxi 533000

3. Jose Rizal University, Philippines, 1550

Abstract: accounting profession plays a very important role in social and economic activities. In recent years, with the continuous occurrence of accounting fraud, the professional ethics of Accountants has been questioned by the society. In order to improve the professional ethics of accounting students, colleges and universities have carried out the intervention of accounting professional ethics course. This paper conducts a questionnaire survey on accounting and non Accounting Majors in Colleges and universities, and intends to use data analysis to explore whether the accounting professional ethics course has an impact on students' moral attitude, moral judgment and moral decision-making, and put forward relevant countermeasures and suggestions according to the analysis of the survey results.

Key words: accounting professional ethics course; Moral cognition; Moral judgment; Moral decision making

1. Introduction

1.1 Research motivation and significance

In recent years, due to the successive occurrence of accounting fraud cases, many accountants' professional ethics have been questioned by the public, mainly because of the loss of moral concepts. O'Leary, C (2012) proposed that one of the goals of moral education is to encourage students' moral progress, and professional ethics is the moral requirements of professional activities for professional behavior. Tian Huanhuan (2019) believed that professional ethics refers to the "ethics" that employees should follow in specific professional activities, and refers to the "moral concepts, moral sentiments and moral qualities" that employees should follow in professional activities.

With the increasingly fierce competition of economic globalization, the public has higher requirements for the professional ethics of accountants. Armstrong, M.B. (1993) showed that moral curriculum intervention had a positive impact on the moral development of accounting students.

1.2 Research purposes and research questions

This study takes college students as the research object, and summarizes the research question according to the research purpose: can students' moral cognition be affected by the accounting professional ethics course? This paper studies the variable influence of moral attitude, moral judgment, moral decision-making and moral cognition, and puts forward three hypotheses to test the relationship between the three.

2. Literature discussion and hypothesis derivation

2.1 Moral attitude and moral judgment

Chenyiping (2002) put forward the restriction and education of morality, which is worth thinking about. Xiexiumei (1998) once discussed the issue between accountants and lawyers in China. However, with the evolution of the times and the concern of professional ethics, the issue of ethics is more worthy of our attention.

Evidence from dellaportas (2006) shows that after 12 weeks of intervention, students' moral awareness has significantly improved. The test results of maruszewska (2011) before and after the accounting ethics course for Polish postgraduates show that the implementation of professional ethics education helps students improve their understanding of accounting professional ethics and make more professional behavior. Saat, Porter and Woodbine (2012) found in the definition problem test (DIT) that the ability of accounting students' moral judgment has been significantly improved by learning moral education courses (including ethics courses and practical training intervention). Bdlmohammadi and Reeves (2000) concluded that there is a certain correlation between the moral judgment of business students and the opening of moral courses. This course can enable students to form moral cognition and affect students' formation of moral judgment, which is relevant. A similar study by O'leary (2009) shows that students majoring in accounting have a stronger reaction to morality after taking the moral course, and there is a correlation between the two. Kohlberg's moral development theory shows that young people can improve their moral level in vocational training and receive moral education. According to the comprehensive literature, moral judgment ability will change with the change of individual moral attitude and cognition. This study proposes the following hypothesis: H1: moral attitude will positively affect moral judgment.

2.2 Moral attitude and moral decision

Cheffers and Pakaluk discussed consequentialism, Kantism and virtue ethics, and took virtue ethics as the most appropriate framework of accounting ethics. The research of shawver and Miller (2015) supports moral intervention. Because moral judgment consciousness, moral intention and moral intensity can be enhanced through the educational process. Leming (1973) concluded that educators should not only consider how to improve students' cognitive moral ability, but also consider how to encourage students to solve moral dilemmas in specific situations. The internal requirements of accounting professional ethics can play a positive role in education and guidance for accounting students. According to the comprehensive literature, this study puts forward the following hypothesis: H2: moral attitude will positively affect moral decision-making.

2.3 Moral judgment and moral decision

Mintz once said that accountants should have expertise in both ethics and technology. Armstrong et al. (2003) proposed that virtue includes two elements: moral virtue and instrumental virtue in the ethical decision-making based on Thorne's comprehensive model. Ethical decisions are based on legal and moral grounds, while unethical decisions do not meet these standards. Moral judgment will positively affect ethical decisions. Ethical decision-making usually involves a series of subsequent steps when considering ethical issues. To sum up, this study proposes the following hypothesis: H3: moral judgment will positively affect moral decision-making.

3. Research methods

3.1 Research architecture

According to literature review and theoretical hypothesis derivation, this paper proposes the research architecture of Figure 1.

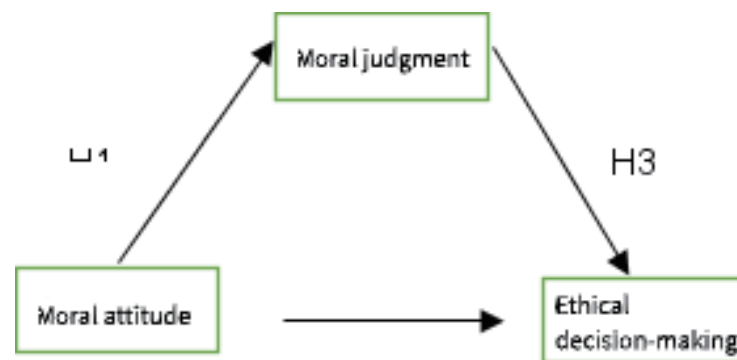


Figure 1 research architecture

3.2 Operational definition and measurement of research variables

This research is based on the survey sample of students from the College of economics and management, and the questionnaire is distributed in the classroom by the teachers. The questionnaire items quoted the scale of relevant literature, and invited relevant scholars to revise the meaning. After pre-test, the inappropriate items were eliminated and a formal questionnaire was formed.

3.3 Questionnaire design and data collection

The item of this study is measured by the 5-point method of Likert scale, that is, 1 point means very disagree, and 5 points means very agree. The questionnaire of this paper is designed according to the model and hypothesis. The full text is divided into two parts: personal basic information and accounting professional ethics cognition.

A total of 320 questionnaires were sent out in this survey. The samples were mainly selected from accounting students and non accounting students who had taken the accounting professional ethics course in the school of economics and management of Guangdong University, and an empirical analysis was carried out. The questionnaire survey time is from October 20th, 2019 to November 20th, 2019. A total of 298 questionnaires were collected, 32 invalid questionnaires were eliminated, and 266 valid questionnaires were obtained, with an effective recovery rate of 89.26%.

3.4 Data analysis tools and methods

This study uses SPSS 22.0 as a tool for statistical analysis of sample data to conduct exploratory analysis on the data of this study in order to test the hypothesis.

4. Data analysis

4.1 Sample description

There are 226 valid questionnaires. According to the survey and statistical analysis according to gender, there are 67 boys, accounting for 25.2% of the total, and 199 girls, accounting for 74.8% of the total sample; According to the statistical analysis of major, there are 131 accounting majors, accounting for 49.2% of the total sample, and 135 other economics and management students, accounting for 50.8% of the total sample; According to the grade statistics, freshmen ranked 13, accounting for 4.9% of the total sample, sophomores ranked 17, accounting for 6.4% of the total sample, juniors ranked 229, accounting for 86.1% of the total sample, and seniors ranked 7, accounting for 2.6% of the total sample. The accounting profession started to offer the “accounting professional ethics course” in sophomores in 2018. Therefore, our survey sample focuses on junior students who have taken the course in the past.

4.2 Mean analysis

This paper analyzes the average value of accounting moral attitude, moral judgment and moral decision-making, and analyzes the evaluation of students' cognition of accounting professional ethics. The results show that accounting moral attitude is the highest, accounting moral judgment is the second, accounting first decision is the lowest.

4.3 Reliability and validity analysis

1. reliability analysis

Cronbach's α Reliability coefficient measures the reliability of the questionnaire. After analysis, Cronbach's α The reliability coefficients were greater than 0.5, indicating that the reliability of the scale was acceptable.

2. validity analysis

(1) Discriminative validity

In this study, kmo (Kaiser Meyer Olkin) and Bartlett test were used to measure the differential validity of the questionnaire. Kmo and Bartlett test are used to test the correlation between variables, and can extract common factors. The larger the value of kmo, the more common factors among the variables, and the more suitable for factor analysis. Kmo above 0.9 is very suitable; 0.8 means suitable; 0.7 means general; 0.6 means not suitable; Below 0.5 is extremely unsuitable. When the statistical value of Bartlett test needs to be less than or equal to 0.01, it is the significance level, indicating that this question group has the same factors and is suitable for factor analysis. According to the analysis results, the kmo value of the overall scale was 0.711, and the significance of Bartlett spherical test was 0.000 ($p < 0.001$). All P values were less than 0.05, reaching a significant level, indicating that each item has good discriminant validity.

(2) Construct validity

The construction validity is mainly to investigate the contribution of each item to it. The principal component method is used to extract 10 common factors with eigenvalues greater than 1 through the maximum orthogonal rotation, from which we can know that the cumulative contribution rate is 52.058%, more than 50%, and the first factor is 25.510%, less than 50%, indicating that the structural validity of the scale is good, which is basically consistent with the variables set in the theoretical model.

4.4 Correlation between basic statistical analysis and main variables

1. correlation analysis of research variables

According to the correlation analysis table, there is a positive correlation between moral attitude and moral judgment; There is a positive correlation between moral attitude and moral decision-making; There is a positive correlation between moral judgment and moral decision-making. From the correlation analysis table between the research variables, it can be found that the correlation coefficients of moral attitude, moral judgment and moral decision-making have reached significant correlation, indicating that each variable has good convergence validity.

2. regression analysis of moral attitude and moral judgment

According to the results, moral attitude ($\beta = 0.296$, $p < 0.001$) had a positive predictive effect on moral judgment, and the adjusted variance $\text{adj}R^2 = 0.094$. Moral attitude will positively affect moral judgment, hypothesis 1 is true.

3. regression analysis of moral attitude and moral decision

According to the results, moral attitude ($\beta = 0.134$, $p < 0.001$) had a positive predictive effect on moral decision-making, and the adjusted variance $\text{adj}R^2 = 0.134$. Moral attitude will positively affect moral decision-making, hypothesis 2 is true.

4. regression analysis of moral judgment and moral decision

According to the analysis results, moral judgment ($\beta = 0.110$, $p < 0.001$) had a positive predictive effect on moral decision-making, and the adjusted variance $\text{adj}R^2 = 0.110$. Moral judgment will positively affect moral decision-making, hypothesis 3 is true.

To sum up: the hypothesis of H1, H2 and H3 is true, that is, moral attitude has a significant positive relationship with moral judgment; Moral attitude has a significant positive impact on moral decision-making; There is a significant positive relationship between moral

judgment and moral decision-making.

5. Conclusion

5.1 Research conclusion

This study is to explore the impact of accounting professional ethics curriculum on students' moral cognition, including the impact of moral attitude, moral judgment, and moral decision-making, taking freshmen of accounting and third-year students of non accounting major in Colleges and universities as research samples. The main conclusions are as follows:

1. moral attitude and moral judgment

In terms of moral attitude, it can be found from the correlation analysis table that the correlation coefficients of moral attitude, moral judgment and moral decision-making have reached significant correlation, indicating that each variable has good convergence validity. The results show that moral attitude ($\beta=296$, $P < 0.001$) has a positive predictive effect on moral judgment, indicating that moral attitude will positively affect moral judgment, and there is a positive correlation between the two.

2. moral attitude and moral decision

According to the analysis results, moral attitude ($\beta=230$, $P < 0.001$) has a positive predictive effect on moral decision-making, indicating that moral attitude will positively affect moral decision-making, and there is a positive correlation between the two. This is consistent with the results proposed by Li Feifan (2017). Only by receiving accounting professional ethics education can we make correct moral decisions for students.

3. moral judgment and moral decision-making

In terms of moral judgment and moral decision-making, the results of regression analysis show that moral judgment ($\beta=166$, $p < 0.001$) has a positive predictive effect on moral decision-making, indicating that moral judgment will positively affect moral decision-making. Effective moral intervention helps students to be sensitive to moral dilemmas, thus affecting moral behavior. This is consistent with the conclusion put forward by Leming (1973): educators should consider how to encourage students to solve moral dilemmas in specific situations. Therefore, moral judgments made in the face of moral dilemmas will help students make moral decisions.

5.2 Research limitations and recommendations for follow-up studies

1. research limitations

(1) In the questionnaire issued by this research topic, the question option does not provide the option to express personal opinions on the question. If the tested object does not understand the question, it can only be forced to check the option. Therefore, the questionnaire collection may not objectively reflect the opinions of the subjects.

(2) Based on human, material and practical constraints, this study only takes students from one university as the research object to test their differences in moral cognition after receiving the accounting professional ethics course education in University. If the follow-up study can expand the sample to company accountants and professional accountants, and compare the differences in moral cognition between students and practitioners with work experience, The conclusion will be more specific and representative.

2. suggestions for follow-up study

(1) The sample object of this study is only the students in school, and the research time is the time that the students in school received education in the University. The follow-up research objects can go deep into the company accountants and people engaged in accounting work, so that the scope of the research sample object is wider and the research significance is greater.

(2) This study is to explore students' moral cognition, not behavior. If students do not make a sincere answer, follow-up researchers can further study it and further analyze it.

References:

- [1] O'Leary, C. semester moral education for students [J]Management audit report.2012,27 (6): 598-619
- [2] TianhuanhuanConnotation of professional ethics [J]Education and Teaching Forum.2019,38 (2): 75-76
- [3] Armstrong, M.B. ethics and professionalism in Accounting Education: a sample course [J]Journal of accounting education. 1993,2 (3): 11-92
- [4] Chen YipingEQ and Morality: Reflections on the Anlong case [J]Accounting research monthly.2002,20 (196): 12-13
- [5] XiexiumeiA study of CPA's professional perception in ChinaUnpublished Master thesis [d], Institute of accounting, National Chengchi University, Taipei, 1988,2 (1): 3-4
- [6] Dellaportas, S Making a difference with a discrete course on accounting ethics[J]Journal of business ethics, 2006,65 (4): 391-404
- [7] Maruszewska, e.w.ethical education of accounting students in poland[J]General and professional education, 2011,1 (2): 26-30
- [8] Saat, m.m.porter, S& Woodbine, G A longitudinal study of accounting students " ethical justice making ability[J]Accounting education:an International Journal, 2012,21 (3): 215-229
- [9] Abdolmohammadi, M.J. & Reeves, m.f.effects of education and intervention on business students " ethical cognition: a cross sectional and longitudinal

study[J]Teaching business ethics, 2000,4 (3): 269-284

[10] O " Leary, C An empirical analysis of the positive impact of ethics teaching on accounting students[d]Accounting education:an International Journal, 2009,18 (4): 505-520

[11] Cheffers, m.& Pakaluk, m.understanding accounting ethics[J]Manchaug, ma: Allen David press, 2005,6 (1): 20-24

[12] Shawver, T. J. & Miller, W F. Reexamine moral intensity: measuring the benefits of accounting moral intervention [J]Journal of business ethics.2015141 (3): 587-603

[13] Leming, J Adult moral judgment and delevtive on classical and practical moral dilemmas[d], unpublished doctoral dissertation, University of Wisconsin, 1973,9 (5): 40-42

[14] Li Feifan. Cultivation of accounting professional ethics in academic education [J]Business talents, 2017,21 (5): 191-192

[15] Mintz, s.m.virtue ethics and accounting education[J]Issues in accounting education, 1995,10 (2): 247-266

The first author: Chenfang (1981), female, Han nationality, from Ruichang City, Jiangxi Province, is an intermediate economist of Zhaoqing University and a doctoral student, mainly engaged in financial management and consumer behavior research.

According to the corresponding author, Qin Qiaoyu (1984), female, Zhuang nationality, from Liuzhou, Guangxi, is an intermediate archivist and doctoral student in the Affiliated Hospital of Youjiang Medical College for nationalities, mainly engaged in hospital management and health management research.