

Construction Paths for Honesty Education in University Accounting Majors from the Perspective of Course Ideology and Politics

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Abstract: The construction of accounting majors in Chinese universities is at a critical period of transformation and upgrading in the new era, and the comprehensive advancement of honesty education in accounting has become an intrinsic requirement for the high-quality development of the accounting profession. This paper discusses the significance of conducting honesty education in accounting majors in the new era. It addresses current issues such as the lack of shaping accounting honesty values, missing content related to ideological and political education in courses, and the need to strengthen the faculty. Strategies proposed include fostering a sense of integrity, integrating ideological and political education into courses, and enhancing teacher team construction. These strategies aim to provide references for promoting the comprehensive development of honesty education in accounting majors at Chinese universities.

Keywords: Higher Education; Accounting Major; Ideological and Political Education in Courses

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1. Introduction

With the ongoing advancement of economic globalization and informatization, accounting, as an important tool for business management and decision-making, has a direct impact on the healthy development of the market economy due to its standardization and transparency^[1]. In recent years, a series of accounting misinformation incidents at home and abroad have attracted widespread attention from all sectors of society. Accounting misinformation not only severely harms the interests of investors and the public but also undermines market fairness and justice, shaking the foundation of societal integrity. Therefore, integrity education has become an important topic in the teaching reform of accounting majors in higher education institutions. The report of the 20th National Congress of the Communist Party of China points out that the fundamental issues of education are whom to train, how to train them, and for whom^[2]. Thus, in the new era, university students^[2] are required not only to possess solid professional knowledge and skills but also to exhibit good moral qualities and a sense of social responsibility. Therefore, while cultivating students' professional capabilities, accounting majors in universities should also focus on fostering students' awareness of integrity and professional ethics.

As an important direction of educational reform in universities in the new era, ideological and political education in courses aims to integrate ideological and political education throughout the professional course teaching process, achieving comprehensive education in all members, all processes, and all aspects. In 2020, the Ministry of Education issued the 'Guidelines for the Construction of Ideological and Political Courses in Higher Education Institutions,' which further clarified the goals and key content of ideological and political education in courses, establishing that 'the construction of ideological and political courses should focus on comprehensively improving the capability of talent training'^[3]. Integrating ideological and political education into the integrity education of the accounting major is an innovation of the traditional accounting education model and a necessary requirement for improving the quality of accounting education. By combining ideological and political education with

courses, it is possible to integrate socialist core values and professional ethics standards into accounting courses, helping students to establish correct values and professional perspectives, and enhancing their sense of social responsibility and professional ethics awareness.

This paper explores the construction paths of integrity education in university accounting majors from the perspective of ideological and political education in courses, aiming to provide new ideas and methods for integrity education in university accounting majors and to promote the high-quality development of accounting majors in universities in the new era.

2. The Significance of Conducting Honesty Education in University Accounting Majors in the New Era

2.1 The Intrinsic Requirement for the High-Quality Development of University Accounting Majors

Honesty education is an inevitable requirement that aligns with national policy directions. General Secretary Xi Jinping has repeatedly emphasized the need to strengthen the ideological and political education of university students, cultivating socialist builders and successors who are both morally and intellectually qualified. As an important part of professional education, honesty education is not only necessary for cultivating the professional qualities of accounting students but also an important embodiment of implementing national education policies. By deeply conducting honesty education, universities can better implement the requirements of the Central Committee and cultivate high-quality talents that meet the needs of national development.

Accounting honesty education is a necessary means to maintain social and economic order^[4]. Accounting information is an important basis for economic activities, and its authenticity and reliability are crucial for the healthy operation of the market economy. Under market economy conditions, a lack of honesty can lead to erroneous business decisions, causing economic losses, disrupting the normal operation of market

mechanisms, and reducing public trust in the market economy. University accounting major honesty education can cultivate students' rigorous and honest professional attitudes, effectively prevent and reduce the phenomenon of distorted accounting information, and provide strong support for maintaining social and economic order.

2.2 The Essential Meaning of Cultivating Morally and Intellectually Qualified Accounting Talents

Honesty education is the core of cultivating the professional ethics of accounting talents. Professional ethics is an important part of the accounting profession, influencing the professional behavior and decisions of accounting practitioners. Honesty, as the foundation of professional ethics, is a basic principle that accountants must adhere to throughout their careers. Implementing systematic honesty education in universities can effectively enhance students' moral cognition and moral behavior abilities, enabling them to make choices that meet professional ethical requirements when faced with ethical dilemmas, uphold professional integrity, and maintain the authenticity and reliability of accounting information.

Honesty education is an important content for improving the comprehensive quality of accounting professionals. In the context of the new era, the accounting industry faces increasingly numerous challenges and complex business environments. Practitioners need to possess professional skills as well as good professional ethics and comprehensive qualities. University honesty education can help students establish correct professional ideals and ethical concepts, improve their comprehensive qualities and professional adaptability, and enable them to adhere to professional ethics with a high sense of responsibility and mission, providing high-quality accounting services to society.

2.3 Effective Measures to Eliminate False Accounting Information

Honesty education is a guarantee of the authenticity of accounting information^[5]. Honesty education in university accounting programs can help students establish a firm concept of integrity, enabling them to adhere to principles and uphold professional

ethics in their future careers, and avoid any form of financial fraud. Honesty education enables students to uphold their ethical bottom line when facing complex professional environments and various temptations, ensuring that the accounting information they provide is true and reliable, thereby providing a solid foundation for the economic decision-making of enterprises and society.

Honesty education helps establish a sound system of professional ethics. The system of professional ethics in accounting is the cornerstone of the healthy development of the accounting industry, with integrity being the core element of this system. Through honesty education, universities enable students to systematically learn and understand the basic principles and requirements of accounting professional ethics, making integrity a guiding principle of professional behavior that permeates all aspects of accounting work. The establishment of a professional ethics system helps students consciously uphold professional ethics after entering the workforce, and it can foster a good ethical atmosphere in the entire accounting industry, reducing and eliminating the occurrence of false accounting information.

3. Current Issues in Honesty Education for University Accounting Majors

3.1 Lack of Shaping Accounting Integrity Values in University Accounting Majors

The curriculum design of accounting majors does not emphasize honesty education enough. Most universities focus more on imparting professional knowledge and skills in their accounting courses while neglecting the importance of professional ethics education. Honesty education is often limited to certain ethics courses or electives, lacking systematic and in-depth approaches, leading to students having a superficial understanding of accounting integrity values, which they cannot effectively apply in their professional careers.

Universities also lack sufficient resources and environmental construction for honesty education. Many universities do not allocate enough resources to integrity education in accounting majors, lacking specialized teaching materials and resources for honesty education, which affects the effectiveness of teaching. Additionally, the campus

environment and cultural atmosphere play an important role in shaping students' integrity values. Some universities have shortcomings in this area, failing to create a good culture of honesty, resulting in students lacking a positive environment for honesty education in their daily studies and lives, which hinders the effective enhancement of their integrity awareness.

3.2 Missing Ideological and Political Education Content in Accounting Integrity Education

The integration of ideological and political content in course design is limited. Despite the repeated emphasis on the importance of ideological and political education by the state and educational authorities, in many universities, ideological and political content in accounting majors is seriously marginalized, lacking systematic and comprehensive integration. Consequently, students find it difficult to receive ideological and political education influences and guidance through their professional courses.

The evaluation and assessment mechanisms for ideological and political education are incomplete. The effectiveness of honesty education and ideological and political education needs to be tested and feedbacked through scientific and reasonable evaluation mechanisms, and many universities have obvious shortcomings in this regard. In the student performance evaluation system, the assessment of ideological and political education content is weakened, leading to students not paying enough attention to ideological and political education in their learning process and lacking motivation for proactive learning and internalization. Without a scientific evaluation and feedback mechanism, the implementation effect of ideological and political content in courses is difficult to be truly reflected and continuously improved.

3.3 Strengthening the Relevant Faculty

Teachers' professional qualities and educational backgrounds are insufficient. Some teachers engaged in accounting teaching, although possessing high levels of professional knowledge and skills, lack systematic training and practical experience in honesty education. They find it difficult to combine theory with practice in honesty

education, and their teaching content is single and lacks depth and breadth, making it hard to stimulate students' interest and resonance. Some teachers also have deviations in their teaching philosophy, overly focusing on imparting professional skills while downplaying the importance of honesty education, which is not conducive to the sustainable development of accounting honesty education.

Teachers need to improve their abilities in ideological and political education. Honesty education for accounting majors requires organically integrating ideological and political content into professional teaching, which sets higher requirements for teachers. Many teachers lack the necessary training and guidance, making it difficult to effectively combine ideological and political content with professional courses in actual teaching, resulting in unsatisfactory implementation effects of ideological and political education in accounting courses, which is not conducive to students' deep understanding and internalization of integrity values during the learning process.

Teachers lack innovation in teaching methods and approaches. Modern education requires teachers to continuously innovate in the teaching process, using diverse teaching methods to enhance educational effectiveness. Some teachers still adopt traditional lecture-based teaching methods in accounting honesty education, lacking interactivity and practicality, making it difficult to guide students in-depth thinking and practical application. The single teaching method seriously affects the effectiveness of accounting honesty education.

4. Paths for Constructing Honesty Education in University Accounting Majors from the Perspective of Ideological and Political Education in Courses

4.1 Establishing Awareness of Honesty and Strengthening the Shaping of Accounting Integrity Values

University accounting majors should strengthen the construction of a culture of honesty and create a strong atmosphere of honesty education. This can be achieved through campus publicity, themed lectures, and cultural activities to infiltrate the concept of honesty into all aspects of campus life, allowing students to subtly receive the influence

of honesty education in their daily lives. Accounting majors can also set up honesty scholarships and model student selections to recognize and reward students who demonstrate high standards of honesty in their studies and lives, setting examples and guiding all students to learn from the best, fostering a good atmosphere of honesty.

University accounting majors should also focus on the practical aspects of honesty education, strengthening students' awareness of honesty in actual accounting work. During accounting internships and social practice, universities should cooperate with relevant enterprises and institutions to jointly develop and implement accounting honesty education plans. Through field visits, job experiences, and practical operations, accounting students can receive honesty education in real professional environments. Students are encouraged to adhere to professional ethics and honesty principles during practice, putting the learned concepts of honesty into action, thereby continuously consolidating and strengthening their values of accounting honesty.

4.2 Integrating Ideological and Political Education to Optimize the Content of Accounting Honesty Education

In terms of course design, universities should make honesty education an important part of the accounting curriculum system, ensuring that every course effectively conveys the concept of honesty. Honesty education content can be embedded in core courses such as accounting basics, financial management, and auditing, allowing students to deeply understand the importance of honesty in the accounting profession while learning professional knowledge. In the accounting basics course, case analysis can be used to show the serious consequences of a lack of honesty for enterprises and society, enhancing students' awareness of honesty. In the auditing course, teachers can introduce real audit cases to discuss potential honesty issues encountered during audits, cultivating students' ability to adhere to honesty principles in practice.

University accounting majors should establish and improve evaluation and feedback mechanisms by regularly assessing the effectiveness of accounting honesty education, collecting student feedback, and promptly adjusting and improving educational content

and methods. The evaluation mechanism should include aspects such as students' academic performance, honesty behavior, and teachers' teaching effectiveness. Universities can use questionnaires, seminars, and other forms to understand students' true feelings and needs regarding accounting honesty education, ensuring the relevance and effectiveness of the educational content. Universities should also incorporate students' honesty behavior into the evaluation system for accounting studies, making it an important criterion for assessing the overall quality of accounting students and encouraging them to consciously adhere to honesty principles.

4.3 Strengthening Faculty Development to Enhance Teachers' Awareness of Accounting Honesty Education

Teacher training is an important means to enhance teachers' awareness of honesty education. Universities should regularly organize teachers to participate in specialized training on accounting honesty education, including the latest theories on honesty education, teaching methods, and practical case analysis. Systematic training enables accounting teachers to master how to effectively integrate honesty education content into their courses, thereby enhancing students' awareness of honesty. Universities can also invite experts and scholars in the field of accounting education to give lectures and seminars, helping teachers broaden their horizons, update their knowledge structures, and continuously improve their ability to teach honesty education.

Universities should encourage teachers to proactively integrate honesty education content into their teaching. During lectures, teachers should combine accounting knowledge with various teaching methods such as case-based teaching and discussion to guide students to recognize the importance of honesty and consciously adhere to accounting honesty principles in their actual work. Teachers can use case analysis to show the harms of dishonest behavior in the accounting profession, guiding students to think about how to uphold honesty in their careers. Through discussions and role-playing, students can deepen their understanding and acceptance of honesty in an interactive setting, subtly cultivating their accounting honesty values in diverse teaching methods.

5. Conclusion

The construction of honesty education in university accounting majors is a systematic project that requires the joint efforts of schools, teachers, and all sectors of society. Only through collaborative efforts to improve and enhance honesty education can we cultivate more accounting professionals with high moral standards and strong awareness of honesty, contributing to the sustainable development of the social economy.

Data Availability

The experimental data used to support the findings of this study are available from the corresponding author upon request.

Conflicts of Interest

The authors declared that they have no conflicts of interest regarding this work.

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