



Exploration of Ethical and Moral Education Infiltration Paths into the Integration Teaching of Accounting Vocational Education

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Abstract

Ethical and moral education (EME) is a crucial component of vocational education, and the teaching models for EME have gradually evolved from being independent to integrated and infiltrative. The integration of EME (Enterprise Management Education) and the vocational education model has attracted significant attention from accounting educators in vocational schools. Through practical exploratory research, this paper found that three elements have a high correlation with the infiltration of EME, namely the teaching environment, family environment, and self-motivation. An integration system called the "Six Dimensions" EME infiltration approach has been developed. This is a multidimensional and systematic infiltration approach that can effectively utilize resources to achieve a subtle and imperceptible effect of infiltration. The components of the "Six-dimensional" approach mutually influence and support each other. Although there is still a problem of insufficient synchronization and overall effectiveness, the EME infiltration approach, which has evolved into a systematic framework, can achieve better results. This is also the objective of integrated EME infiltration.

Keywords

Accounting major, Production and education integration, Ethical education, Moral education, Six dimensions, Vocational Education

1. Introduction

In recent years, ethical and moral education (EME) has become a crucial teaching content in vocational education. However, it is facing many difficulties in vocational education, especially the significant difference between the concepts of schools and society, insufficient attention from vocational colleges, and the single teaching method in moral education (Zou, L., 2017). Many scholars have proposed constructive practices and improvement strategies. Zhang's (2017) "tri-integration moral education model" in vocational education, which includes "integration of school-enterprise, integration of curriculum and management, and integration of knowledge and action", is a conceivable and practical solution that no longer isolates moral education, but implements it in a way of integration.

The EME integration and professional teaching in accounting major has also attracted wide attention, but there is more theoretical research and relatively few practical attempts. Zhang (2020) proposed three teaching principles for integrating ideological and political education and professional ethics education and proposed using the core socialist values, legal education, and new talent quality training to strengthen ideological and political education and effectively integrate it into vocational education. An approach (Wang, S., 2019) discussed the practices of infiltrating EME into accounting teaching,

fully excavating moral education materials, and establishing students' awareness of professional EME. Many domestic scholars have conducted practical exploration (Sun, N. 2022), but there is no substantial research progress on the Infiltration paths and approaches of EME.

2. Content of Infiltration Teaching of EME

In the curriculum design, it is advisable to incorporate EME into the core courses of the accounting profession, such as "Accounting Fundamentals", "Financial Accounting", and "Management Accounting". These courses can be with a combination of theoretical and practical teaching methods to develop students' moral attitudes and professional qualities. Moreover, the ethical decision-making model (Mintz, 2019; Mintz & Morris, 2022) can be incorporated into the curriculum as a piece of theoretical knowledge, to be taught and learned.

In classroom teaching, various ways can be used to incorporate EME into accounting professional courses. For example, when teaching accounting theory knowledge, it can be combined with real-life case analysis, guiding students to focus on professional ethics and regulations. In addition, through group discussions, classroom simulations, and other methods, students can be encouraged to make ethical decisions and to explore related issues of accounting ethics and regulations by themselves.

In terms of practical teaching, it is possible to organize practical activities, internships, and other means of communication with enterprises such as support and lectures to help students understand the Significance of professional ethics, laws, and regulations in actual work. Participating in demonstrating the use scenarios of moral decision-making models can also achieve the same goal. For instance, students can be organized to participate in knowledge competitions on accounting laws and regulations to enhance their understanding and importance of professional ethics, laws, and regulations.

3. Exploration of Infiltration Paths for EME

In the context of the integration of industry and education, it is a worthwhile attempt and exploration to integrate EME elements into the accounting professional classroom and practice. After extensive research and study, three elements have been found to have a high correlation with the integration of EME, namely the teaching environment, family environment, and self-motivation.

In the teaching environment, the integration of EME elements can be achieved through various means, such as introduction of EME content including but not limited to activities, competitions, scenario simulations, industry-education demonstrations, case studies, etc.

In the family environment, family education is one of the essential links of EME. Parents can create a good family atmosphere, allowing children to gradually establish correct values and moral concepts through family education. At the same time, parents can maintain close contact with schools and provide support and help for students' EME in daily life.

In terms of self-motivation, students establish their own EME learning goals and career EME learning plans, explore and stimulate their interest in self-learning relevant knowledge, and make it a part of their daily learning. Simultaneously, students are also able to focus on self-management, and try to use EME knowledge to solve certain problem situations in the integration of industry and education courses, achieving the application of learning.

4. "Six-Dimensions" infiltration approach for EME

This paper reports on the experimental practice of EME infiltration and has discovered a new multi-dimensional infiltration method that can fully integrate EME into all aspects of student development, cultivating moral emotions, establishing correct values, and improving professional ethics and social responsibility. As it is divided into six aspects, it is called "Six-dimensional".

4.1 Teaching activities

Teaching activities are one of the paths for infiltrating EME and the most essential part.

In the design of accounting teaching curricula, EME elements can be integrated into accounting education. For example, in the "Accounting Position Module," cultivate professional ethics concepts such as confidentiality, integrity, teamwork, etc. In "Internship Accounting," simulate actual accounting internship scenarios to cultivate students' practical operating abilities and professional ethics. "Cashier Practical" emphasizes the cultivation of cashier professional awareness and abilities, and focuses on cultivating professional ethics such as care, patience, responsibility, etc.

Infiltrate EME through other activities on campus. For example, organize students to participate in social simulation

practical activities, academic exchanges, public lectures, public welfare activities, etc. Intersperse and design EME content throughout these activities to gradually infiltrate them. These activities can cultivate students' social responsibility and positive attitudes and also promote students' moral development.

4.2 Production practice

Production practice is not only an important part of the integration of industry and education but also one of the ways to infiltrate EME.

Organize students to participate in practical internship activities in schools or enterprises, allowing students to experience actual work scenarios and professional requirements, and cultivating students' practical operating abilities and professional ethics. Intersperse content and experience opportunities related to professional ethics, professional conduct, social responsibility, etc. during the internship process, and participate in some experience work as managers.

Invite enterprise personnel to hold forums, allowing students to face-to-face communicate with enterprise personnel to understand the professional requirements and quality requirements of enterprises for students of this major, as well as the ethical issues that may be faced in actual work and solutions. Through enterprise forums, students can better understand professional reality, establish career plans, and improve professional ethics.

Invite graduates to establish a forum to share work experience and career development, introduce the ethical issues that may be encountered in work, and share their own solutions and experiences. Through forums hosted by seniors, students can better understand the importance of professional ethics and morals in career development, and learn from the experiences of seniors how to practical application of ethical decision-making models in future work.

4.3 Social activities

Social activities are equally essential as the integration of industry and education, and an important occasion for EME. They mainly include the following two activities.

Organizing students to visit museums, memorial halls, and other places to understand the history of the Chinese Revolution and the heroic deeds of the martyrs, and cultivate students' patriotism and social responsibility. Arranging students to participate in activities at education bases to receive red production education, cultivate students' socialist values, and also integrate the cultivation of professional ethics and professional qualities.

Visit enterprises, communities, and rural areas make students understand social reality and professional requirements, and cultivate students' social responsibility and practical operating abilities. In walking classes, inviting famous personnel can explain content related to professional ethics, professional conduct, social responsibility, etc., to help students understand and implement the concept of EME.

4.4 Family environment

Through parental circles and social media circles, parents can exchange educational experiences, share their insights and experiences in EME, and learn and grow together. Concurrently, parental circles can also serve as a channel for information transmission, allowing parents to understand relevant information about schools and society. Teachers also use parental and social media circles to promote EME knowledge and the students' EME system to parents.

Schools organize offline parental exchanges to allow parents to communicate face-to-face, share experiences and insights in EME, and grow together. In these exchanges, educational experts, school leaders, and others can be invited to explain the Significance and methods of EME to parents, improving their educational quality and abilities.

Schools can organize parental visits to educational teaching bases for EME and accounting majors, as well as accounting production-education internship bases, to allow parents to understand their children's practical and internship situations, and increase their understanding of the requirements for EME of accounting majors. At the same time, parents can learn about the concepts and methods of EME through these visits, and better cooperate with the school's EME work.

4.5 Network promotion

Using short video platforms like TikTok to publish short EME videos related to career ethics, social responsibility, and positive energy deeds can not only increase students' EME experience and sense of achievement but also allow more people to understand the importance of EME and be inspired and moved by it.

Utilizing Twitter and moments platforms to publish information and content related to EME, such as professional ethics, professionalism, and social responsibility. In addition, the interactivity of these media can be used for interaction and discussion of hot topics to convey the correct values and outlooks in life. This can expand the influence of EME and reach

more people.

Organizing students to produce EME videos for accounting education will not only allow students to experience the production of EME videos firsthand, which is a process of learning and deepening their understanding of EME, but also promote students' enthusiasm for EME, cultivate students' teamwork and communication skills, and improve students' creative expression ability.

4.6 Incentive Mechanism

An EME scoring system is established in the accounting education curriculum to evaluate and grade students' EME performance regularly. The scoring criteria can be developed based on the characteristics of the school and major, and the scoring results will be included as a part of the student's final grades. The scoring system can encourage students to focus on the cultivation and improvement of their EME qualities.

Regular selection of the best EME performers within the class or major and recognition of their excellent performance and achievements in EME can be made. The selection criteria can be developed based on the characteristics of the school and major, and the election results can be announced or awarded with certificates. Through the selection process, students can be motivated to concentrate on enhancing their EME Expressiveness.

Students are required to conduct self-assessments regularly to evaluate their ethical and moral performance and the improvement of their EME qualities. Through self-assessment, students can reflect on and adjust their behavior to improve their conscious and self-management abilities in EME.

Regular sampling survey questionnaires are conducted to understand students' views and suggestions on the ways of penetrating EME. By timely grasping students' ideological dynamics and needs, the implementation methods and approaches of moral education can be adjusted. Through the sampling survey questionnaires, students can better participate in moral education, and enhance their recognition and support for moral education.

5. Discussion of "Six-Dimensions" infiltration approach

The six-dimensional approach for the integration of industry and education with EME infiltration has six dimensions that can be grouped in three, with multiple closed loops nested together. The first three dimensions are the main implementation approaches, while the fourth and fifth dimensions can serve as both implementation approaches and auxiliary modules to assist the main implementation approaches, achieving mutual promotion. The last dimension can be paired with any other dimension to form a more effective feedback and incentive mechanism.

However, during the implementation of the six-dimensional approach, there was a problem with insufficient synchronization and integrity. Due to the different synchronization of each dimension's impact on students, especially the last four dimensions of social activities, family environment, network promotion, and incentive mechanisms, it was difficult to ensure consistency. These four dimensions have a common characteristic in that their influence on individual students varies, as does the timing and duration of their effects. This led to a situation in which some students were greatly influenced and achieved outstanding moral education results, while others were slower to accept them and had lower EME evaluations.

The six-dimensions infiltration approach is complementary and can achieve the best results when used together as a system. However, one of the challenges that need to be solved in the future is how to provide personalized, situation-specific, and even need-based EME. This is also one of the goals and directions for the future integration of the infiltration approach."

6. Conclusion

This project conducted detailed research and practical experiments on the effective infiltration approaches of EME elements under the integration of production and education in accounting majors. By studying the infiltration approaches of moral education elements, the following conclusions and views have been reached:

The production-education integration curriculum system for moral education is the most fundamental part of the moral education system, and the production-education integration curriculum system can achieve impressive results in moral education infiltration.

Three elements are highly related to the infiltration of moral education, namely, teaching environment, family environment, and self-motivation.

The "six-dimensions" EME infiltration approach under production and education integration is a multi-angle and multi-dimensional system infiltration approach that can effectively utilize resources to achieve the effect of moral education infiltration that is as gentle as watering plants.

It was found that there is a problem of insufficient synchronization and integrity in the "six dimensions" infiltration approach, and this problem needs to be gradually solved in the future.

There is not only one approach, and only an entirely systematic EME infiltration approach can achieve or even exceed the effect of EME teaching that we expect.

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