

# **On the Necessity of Ideological and Political Education in the Education of Accounting Specialty**

—from the Reality of the Industry

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**Abstract:** Based on the Analysis of the Current Situation of the Development of the Industry, This Paper Finds That the Value of the Positions Related to Finance in the Accounting Industry is Undervalued. the Reason is That the “Reliability” Characteristic of the Accounting Industry is Weakened and the Function of Accounting is Not Reflected. the Fundamental Reason for the Dilution of “Reliability” Lies in the Degeneration of the Ideological and Moral Construction of the Accounting Profession, Which Leads to the Weakening of the Functions of the Accounting Profession. Finally, This Paper Argues That Ideological and Political Education in Accounting Professional Education Has Become the Key Content of Professional Education Has Become an Urgent Need.

## **1. Introduction**

The 19th National Congress of the Communist Party of China has put forward higher requirements for social and economic development. When the development of accounting meets the society of economic transformation, in the face of all kinds of interest's temptation, accounting professional ethics can become the last line of defense against temptation? “Whatever can become a profession and obey professionalism, it is generally of supreme value to the society” [1]. For the accounting profession, the internal source of this “supreme value” is the self-discipline of professional ethics.

## **2. Analysis of the Source and Power of Ideological and Political Education in Accounting Professional Courses -- from the Industry Crisis Caused by Employees' Lax Professional Ethics**

Accounting since the birth of the day, the state of mind on the emergence of extraordinary requirements. In the era of “tied record”, truthful record is the initial performance of reliability requirement in accounting information quality requirement, and objective and accurate record is the initial requirement of accounting practice ethics. Up to now, the professional ethics education of the accounting major is still continuing. Together with the teaching of financial and economic regulations, it is an important pioneer in the ideological and political education of the accounting major.

By observing the development of the accounting industry, it is not difficult to find that the “integrity crisis” [2] has become a bottleneck to curb the development of the contemporary accounting industry. Accounting professional ethics standards enable accounting to have the “reliability” requirements that other sectors of society do not have, and the maintenance of the “reliability” requirements should be the bottom line of every accountant. However, various types of “betrayal of professional spirit” make accounting become the “helper” of human “economic evil”, which makes it gradually deviate from the due track of professional spirit in the process of development.

## 2.1 Ignoring the Construction of Professional Ethics Expands the Legal Risks of Accounting Professionals.

Among the 26 major crimes involving entrepreneurs of state-owned enterprises disclosed in the 2015 annual crime report of Chinese entrepreneurs, 19 are related to financial work. Among the 57 specific crimes involved in the private entrepreneurs, 8 of the top 10 crimes need to be covered up by related financial work. In addition, among the case information disclosed in the 2015 annual report of Chinese entrepreneur crime [3], 242 cases clearly put forward the identity of entrepreneur, among which 27 are general manager, chief engineer or chief accountant, which amounts to more than 10%.

In practice, professional ethics constraints are ignored, accounting management functions are forced to be abandoned, the functions of accounting industry are weakened in recognition degree, and the professional value is underestimated.

In this paper, the data collection software of octopus was used as the tool to collect the recruitment treatment conditions of Shenzhen accounting/audit/cashier and other positions in 58.com recruitment website on October 18, 2019. After data cleaning, 1640 valid data were obtained. In the analysis, “average salary” is taken from the average of the salary range, and “annual income” is calculated by multiplying the average salary of each position by 12. The analysis results are as follows:

Table 1 Comparison Table of Salary Data of Financial Positions on 58.Com Recruitment Website

Position	Average salary (yuan/month)	Annual income (yuan/year)	Average salary of the employers (yuan/year)
Intern/assistant	4565.68	54788.16	Shenzhen statistical yearbook 2018 [4]
Accounting clerk	4724.65	56695.8	
Cashier	5029.35	60352.2	
Finance supervisor	6910.49	82925.88	
Finance manager	9282.05	111384.6	
All kinds of accounting posts	5683.30	68199.6	

From the data analysis results collected, it can be seen that the salary of relevant positions of accounting presents a difference in level, and the higher the level, the bigger the difference in salary. The possible reason is that the basic accountant's occupation orientation is limited to the roles of employees and subordinates, which hides the function of “objective reflection” of accounting and the role of “supervisor”. From the perspective of professional ability, some accounting practitioners ignore the requirements of accounting professional ethics and finally make the accounting position become an effective tool for enterprise decision makers to carry out earnings management. The real value of accounting has not been reflected, become accounting clerk is inevitable. At the same time, the degree of recognition of accounting information users to information value decreases synchronously. The value of accounting work cannot be effectively reflected, and the development of accounting industry falls into a vicious circle of “self-depreciation”.

In addition, according to the results presented in the data, it can be found that although the income of the highest level financial post collected is twice as much as that of the grass-roots financial post on average, the difference between it and the annual average wage income of Shenzhen employees in 2017 published in Shenzhen statistical yearbook 2018 is not significant. Obviously, the overall salary level of financial staff is not high, which indicates that the work value of financial staff is recognized by the society at a low level, the social function of the accounting industry is weakened, and the industry value is underestimated.

## 3. The Forerunner of Course Ideology and Politics in Accounting Professional Education -- the Current Situation of Accounting Professional Ethics Education

What is the professional value of accounting? The value of accounting comes from a low-cost trust mechanism [5], which relies on the high level of professional ethics of accountants. This paper

collects information about the professional ethics education of accounting in various education systems in the current accounting industry, including the training objectives, curriculum setting or professional introduction of accounting majors in colleges and universities. To evaluate the current status of professional ethics education in the accounting industry by examining the professional ethics requirements in the system and the relevant information of the professional ethics requirements when entering the job.

### 3.1 Current Situation of Professional Ethics Education in Accounting Teaching in Colleges and Universities

This paper collected in higher vocational colleges and undergraduate course colleges and universities network top colleges and universities, and an introduction to the relevant of accounting specialty information for identifying the statistics, found that the top 10 in the higher vocational colleges, excluding the colleges and universities because of the web page can't open the can't collect the relevant information, the other 9 colleges and universities of professional moral education related courses situation is not optimistic; The undergraduate universities have chosen the top three universities in the network ranking, but the emphasis on professional ethics education is also not ideal. The specific results are shown in table 2:

Table 2 Statistical Table Of Professional Ethics Education Courses in Colleges and Universities

Categories	valid number	Main courses include the number of professional ethics education courses	The number of colleges and universities with professional ethics requirements in the training objective
Top 10 vocational colleges in China	9	4	7
Top three undergraduate universities in China	3	0	0

It can be seen from the above statistical results that higher vocational colleges attach more importance to professional ethics education than undergraduate colleges. However, according to the statistical situation, only 4 of the 9 higher vocational colleges offer relevant courses, and all courses are “financial and economic regulations and accounting professional ethics”. It can be seen that the accounting professional education in colleges and universities attaches insufficient importance to the accounting professional ethics education, and the form is relatively single. From the perspective of talent cultivation, students do not get good professional ethics education before entering the society, pay insufficient attention to the importance of professional ethics in consciousness, neglect the construction of the line of defense against the temptation of money and interests in practical work, and increase the legal risks of accounting personnel.

### 3.2 Status Quo of Professional Ethics Assessment in the Textual Research System

At present, various professional certificates used in the accounting industry mainly include qualification certificates and professional title certificates. In the relevant assessment, only the certificate of accounting professional qualification and the primary certificate of management accountant put forward corresponding assessment items for accounting professional ethics. Among them, the certificate of accounting professional qualification has been cancelled in 2017. Other certificate examinations are not required. The details are shown in table 3.

Table 3 Summary Table Of Professional Ethics Assessment Requirements for Accounting Profession Certificates

Certificate category	Title	include professional ethics assessment or not
Qualification certificate	Accounting profession (cancelled in 2017)	Yes
	Certified public accountant certificate	No
Title certificate	Assistant accountant/junior accountant	No
	Accountant	No
	Senior accountant	No
Others	management accountant junior	Yes
	Management accountant intermediate	No
	Continuing education in accounting	Yes

The textual research belongs to the further test of the accounting professional ability in the social education system, which is to strengthen the continuous position of the construction of accounting professional ethics. From the situation of the textual research project setting, this part is almost ineffective to the professional ethics construction. Although accounting continuing education includes accounting professional ethics education project, the concrete construction effect is not verified at present.

### 3.3 Status Quo of Professional Ethics Requirements in Entry Requirements of Accounting Industry

Through data collection of 58.com Shenzhen recruitment website, 2454 recruitment information of accounting positions were obtained. The positions with less correlation between statistics and finance were eliminated, and 2391 valid data were obtained. In the analysis, the post level classification adopts the classification method combining the post level requirements of professional title and the post requirements of enterprise personnel. The post level is divided into three levels: primary, intermediate and advanced. The comparative analysis results are shown in table 4:

Table 4 Statistical Table of Professional Ethics Requirements of 58 Accounting Positions

Position grade	Number of enterprises that set requirements on professional ethics	Total number of enterprises	Ratio of to the that set requirements on professional ethics when they enter the company
Junior position	425	1271	33%
Intermediate position	321	961	33%
Senior position	28	159	18%
In total	774	2391	32%

As can be seen from the analysis results in the above table, the initial and intermediate positions with specific requirements on professional ethics in the entry conditions account for only 33% of the total number of corresponding posts, while the senior positions account for only 18%. It can be seen that in the entry process, employers have relatively loose requirements on the professional ethics of prospective employees, which further indicates that the society does not pay enough attention to the professional ethics of the accounting profession and accelerates the deterioration of the development of the accounting profession.

## 4. The Necessity of Ideological and Political Education in Accounting Professional Education

The particularity of accounting profession determines that ideological and political education must take the first place in the teaching of accounting major. Mainly reflected in:

### 4.1 Necessity of Social and Economic Development

Since the reform and opening up, the amount of idle capital in people's hands has gradually increased, the speed of social and economic capital flow has been constantly improved, and China's economy has gradually changed from labor-intensive to capital-intensive development model. The whole society's pursuit of capital presents an unprecedentedly active state, which is mainly manifested in the substantial innovation of economic transaction behavior and the substantial increase of capital involved in the transaction. On the one hand, accounting, as the record and supervisor of economic transaction, can help the information users to make decisions by faithfully recording the process of economic transaction. On the other hand, the economic business can be supervised by recording the economic transaction process to ensure the reasonable and normal operation of the economy. Faced with the unprecedented prosperity of capital economy, accounting will face more and greater temptation test, how to maintain the "original intention" of accounting, adhere to the principle of "reliability", better reflect and supervise the operation of economic business, ideological and political education is imperative.

## 4.2 Sustainable Development Needs of Accounting Profession

Compared with the theoretical circle, the development of accounting practice appears to be more rapid. From 2006 to now, the formulation and revision of 42 specific standards have been carried out around the accounting practice, in order to better regulate the financial accounting and information disclosure of enterprises, and realize the conformity with the international accounting standards. The “blowout” of computer technology spread in all walks of life, with the cancellation of the certificate of accounting profession in 2017, accounting robot came out, the industry has fully realized that the industry is facing the threat from computer network technology. In the new version of IASB's financial reporting conceptual framework in 2018, IASB clarified that the main factors considered by accounting measurement were summarized as “relevance” and “reliability” [7]. The change of relevant theories of financial report undoubtedly increases the possibility that accounting practitioners become “accomplices” of “economic perpetrators”. Relevance requires that the financial information provided is relevant to the needs of users, and the degree of relevance depends on the professional judgment of accountants in various aspects. On the one hand, these judgments are influenced by the level of professional skills, on the other hand, they come from the self-discipline of professional ethics. Under the guidance of the abstract objective of relevance, the restrictions from the system in the self-restraint of professional ethics are “loosened”. Under the serious insufficiency of the construction of multi-layer professional ethics, it is obviously unrealistic to rely on the highest standard factor of social morality to comprehensively restrict professional ethics.

The accounting profession, especially the financial accounting sector, has fallen into a serious dilemma between “advance” and “retreat”. Threatened by the development of computer technology, the position functions of grassroots accounting personnel are replaced by accounting robots, and senior accounting personnel shift to management accounting, and the line between them and management positions gradually becomes fuzzy, ending up with the industry “being diluted” or “being replaced”. The change of the guiding theory of “withdrawal” of the accounting profession makes the professional judgment standard of accountants more ambiguous, the lack of professional ethics construction, the value of the accounting profession is exhausted in the vicious circle, until it finally exits the stage of history.

## 5. Conclusion

From the above analysis, it can be seen that the development of the accounting industry in the era of science and technology is unstoppable, and the development of the accounting industry will be self-destructive. Accounting records supervise the economic activities of social people. The businesses involved in these activities belong to random and continuous variables in computer technology and are affected by the subjective consciousness of human brain. This is the fundamental reason why computer technology cannot replace human brain. The subjective consciousness of human brain in the accounting industry is mainly reflected in various professional judgments. Guided by the professional ethics of accountants, it is an important part that cannot be replaced by computer technology.

Based on above analysis, the sustainable development of the accounting industry requires to regain the “reliability” of the accounting industry, rebuild the value of the accounting industry, rebuild the professional ethics of accountants, and improve the ideological and political construction of

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