

A Study on the Impact of Accounting Professional Ethics Education on Students' Professional Judgment Ability

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Abstract: *In the complex ethical environment faced by the modern accounting profession, professional judgment ability is highly dependent on the integration of professional expertise and ethical literacy. This study focuses on the mechanism by which accounting professional ethics education influences students' professional judgment ability. Through theoretical interpretation, it clarifies the interactive relationship of "reflective equilibrium" between the two, and further analyzes the internal mechanisms of educational impact. These mechanisms include the priming effect of ethical awareness, the framing and shaping role of norm internalization, and the moderating path of analyzing value conflicts. Based on this analysis, a systematic educational design framework is constructed. This framework centers on ethical reasoning, integrates scenario simulation and reflective discussion, and is supplemented by phased evaluation and feedback. It aims to provide a theoretical reference for optimizing the cultivation of judgment competency in accounting professionals.*

Keywords: *Accounting Professional Ethics Education; Professional Judgment Ability; Ethical Cognition; Internal Mechanism; Educational Design; Scenario Simulation*

Introduction

The core function of the accounting profession is to exercise professional judgment in environments of uncertainty to generate reliable and relevant economic information. As business activities grow increasingly complex, accounting professionals frequently encounter ethical dilemmas that extend beyond the explicit guidance of standards. Consequently, the quality of their professional judgment increasingly depends on the integration of technical competence and professional ethics literacy. However, traditional accounting education models often emphasize the imparting of technical knowledge. They generally lack a deep, systematic exploration of how professional ethics can be concretely embedded within and enhance the professional judgment process. This gap leads to a disconnect between students' ethical cognition and their professional decision-making abilities. Therefore, investigating the internal logic of how professional ethics education influences professional judgment ability, and designing effective educational intervention programs based on this understanding, holds significant academic value for deepening accounting education theory and revealing the interactive principles of ethics and cognition. Furthermore, it addresses an urgent practical need to respond to societal expectations of the profession and to cultivate accounting professionals capable of handling complex future work. This study aims to fill this research gap connecting ethics education with the cultivation of professional competence through theoretical analysis and mechanism exploration.

1. Theoretical Interpretation of Accounting Professional Ethics and Professional Judgment Ability

1.1 The Core Domains of Accounting Professional Ethics and the Identification of Ethical Dilemmas

Accounting professional ethics is rooted in the inherent characteristics of the accounting information system and its fiduciary duty in social resource allocation, constituting a professional value and normative system with rigorous internal logic. Its core domains take "integrity" as the cornerstone and systematically extend to encompass objectivity, prudence, confidentiality, professional competence,

and an ultimate commitment to the public interest. The principle of objectivity requires practitioners to transcend personal preferences and situational pressures to ensure the unbiased alignment of information representation with economic substance. The principle of prudence refers to the necessary conservative bias that must be maintained when making estimates and recognitions in uncertain environments, aiming to guard against measurement risks arising from excessive optimism.

Confidentiality stems from the fiduciary duty to safeguard private information, while professional competence serves as the technical and cognitive foundation for fulfilling all the aforementioned principles. These principles collectively point to and serve the meta-objective of safeguarding the public interest, thereby defining the social role and ethical boundaries that distinguish the accounting profession from general commercial activities. Within the complex realities of the business ecosystem, the ethical dilemmas encountered by accounting professionals seldom present themselves as simple black-and-white choices. More often, they manifest as value conflicts where the aforementioned core principles are difficult to fully reconcile within specific contexts^[1].

Typical dilemmas include: the tension in seeking a fair presentation between the rigid stipulations of accounting standards and the economic substance of transactions; the challenge of balancing the fiduciary duty of loyalty to an employer with the responsibility of transparency to financial statement users; and the persistent conflict between internal organizational performance pressures and the independence requirements of professional norms. The acute identification of these dilemmas constitutes the starting point of accounting professional ethics cognition. In essence, this involves the preemptive awareness and structured understanding of underlying ethical issues and conflicting value propositions beneath the surface of technical appearances, which requires practitioners to possess a form of contextualized ethical insight.

1.2 Connotation Definition and Core Components of Professional Judgment Ability

Professional judgment ability refers to the core high-order competency of accounting professionals to address the uniqueness, complexity, and uncertainty of economic events within the principled framework provided by accounting standards. It involves the integrated application of specialized knowledge, practical experience, and ethical considerations to analyze, reason, weigh alternatives, and form optimal decisions. Its essence lies in bridging the "implementation gap" between general standards and specific situations. Its application typically occurs in areas where rules are ambiguous, offer alternatives, or are entirely absent, as well as in moments requiring the estimation of future cash flows, asset useful lives, and similar elements. This ability is not a singular skill but rather a composite cognitive structure formed by the synergistic interaction of multiple essential components.

The first is the element of situational insight, which refers to the ability to see beyond the form of a transaction and accurately grasp its commercial substance and key risk characteristics. The second is the element of knowledge integration, which requires synthesizing scattered accounting standards, regulatory rules, industry practices, and specific entity information into a coherent analytical foundation. The third is the element of analytical reasoning, involving the thought process of constructing multiple reasonable alternative options, evaluating the reliability of supporting evidence, and logically deducing the potential economic consequences of each option. The fourth is the element of ethical integration and decision generation. This involves the ability to deliberately calibrate the conclusions of technical analysis within the framework of professional ethics norms, make conscious trade-offs between competing technical feasibilities and ethical justifications, and ultimately formulate a defensible conclusion while clearly articulating its rationale. The organic interaction of these elements ensures that the output of professional judgment possesses both technical rigor and value-based legitimacy.

1.3 Interactive Mechanism Between Ethical Cognition and Professional Judgment

In accounting practice, ethical cognition and professional judgment are not two separate, sequential stages. Instead, they exhibit a deeply intertwined, mutually constitutive "symbiotic" interactive mechanism. Ethical cognition provides an indispensable value navigation system and a boundary of action constraints for professional judgment. Through an internalized moral filtering mechanism, it subtly guides accountants in allocating attention during the information-gathering phase, in their inclinations when evaluating evidence, and in prioritizing alternatives during the decision-making process^[2]. For instance, a deeply internalized principle of prudence will systematically influence the selection of key assumptions in asset impairment testing, leading to a greater tendency to consider

adverse scenarios. Conversely, professional judgment provides embodied application scenarios and a field for pragmatic testing for abstract ethical cognition.

No complex technical judgment, such as the classification of financial assets or the determination of the timing of revenue recognition, can be divorced from an implicit or explicit reference to ethical principles like "fair presentation" and "not being misleading." The interaction between the two can be conceptualized as a continuous process of "reflective equilibrium": universal ethical principles are interpreted, concretized, and sometimes even adaptively adjusted based on the particularities of specific, variable judgment situations. Simultaneously, each specific technical judgment is consistently traced back to and distilled at the ethical level for justification and reflection. This mechanism reveals that professional judgment devoid of the influence of ethical cognition can easily degenerate into a value-neutral technical calculation, losing its professional soul and potentially triggering systemic risks. Conversely, ethical cognition detached from real-world judgment situations tends to become hollow dogma lacking practical vitality. Therefore, ethical cognition is, in essence, an advanced metacognitive element embedded within and permeating the entire process of professional judgment. It fundamentally guides the direction of judgment, shapes the quality of the judgment process, and ultimately determines the social credibility and professional value of the outcome of professional judgment.

2. The Internal Mechanisms of How Professional Ethics Education Influences Professional Judgment Ability

2.1 The Priming Effect of Ethical Awareness Cultivation on Judgment Sensitivity

The primary function of systematic professional ethics education is to cultivate students' ethical awareness. This process has a significant cognitive priming effect on enhancing their sensitivity in professional judgment. Ethical awareness does not refer to the rote memorization of moral codes, but rather to establishing a priority focus on and an active inclination to identify the ethical dimension within one's professional cognitive structure. By introducing ethical theories, professional ethics standards, and real-case discussions, educational interventions can shape specific "cognitive schemas" in students. This schema functions like a mental filter, enabling students to transcend the purely technical and numerical aspects when confronted with complex accounting transactions, information disclosures, or management estimates. It automatically triggers their awareness of the implicit ethical attributes involved, such as integrity, fairness, responsibility, and potential conflicts of interest. This priming effect manifests as a shift from "issue blindness" to "issue identification"^[3].

For instance, in the context of revenue recognition, students with ethical awareness not only focus on whether the formal requirements of accounting standards are met, but also proactively examine whether the economic substance of the transaction involves misleading arrangements or whether it fairly represents the enterprise's actual performance. Serving as a proactive cognitive orientation, ethical awareness establishes value-sensitive initial conditions for subsequent professional judgment. This ensures that ethical considerations are incorporated at the very outset of the judgment process, rather than being addressed through retrospective remedial consideration.

2.2 The Shaping Effect of the Norm Internalization Process on the Judgment Framework

Following the priming of ethical awareness, a more profound influence mechanism lies in facilitating the integration of professional ethics norms, through an internalization process, into the cognitive frameworks and decision-making logic upon which students rely for professional judgment. Norm internalization goes beyond external compliance with rules; it signifies that students absorb and transform core professional ethics principles—such as objectivity, prudence, and confidentiality—into personal, intrinsic professional beliefs and value standards. This process is deepened through pedagogical methods like case study discussions, role-playing, and reflective writing, which allow students to repeatedly rehearse and experience these principles while resolving simulated professional dilemmas. The hallmark of successful internalization is that these ethical norms are no longer perceived as external constraints. Instead, they become an integral part of the student's professional identity and, consequently, shape their "judgment framework" for analyzing problems.

When students face accounting policy choices requiring the use of estimates and assumptions, the internalized principle of prudence will naturally constrain their optimistic tendencies and guide them to consider risk factors more comprehensively. Similarly, the internalized principle of objectivity will prompt them to actively seek corroborating evidence, examine, and curb the influence of unconscious

bias on their judgment. Therefore, internalized professional ethics norms essentially provide students with a stable, value-embedded thinking template. This template systematically shapes the entire cognitive process of information filtering, alternative construction, and evaluation trade-offs, ensuring that their professional judgment consistently proceeds along an ethically sound trajectory within the technical decision-making path^[4].

2.3 The Moderating Pathway of Value Conflict Analysis Ability on Judgment and Decision-Making

The high-order complexity of accounting professional judgment is most evident in ethical dilemmas where different yet reasonable professional values come into conflict. A key mechanism of professional ethics education lies in cultivating students' ability to analyze and weigh these value conflicts. This ability constitutes a core moderating pathway connecting ethical cognition with the final judgment and decision. Educational content, by presenting "dilemma scenarios," guides students to identify the competing value claims within—such as the tension between loyalty to an employer and the duty of transparency to the public, or the balance between pursuing favorable financial outcomes within the bounds of standards and ensuring the neutrality and fairness of statements. Through this process, students learn to apply ethical reasoning models to systematically analyze the potential consequences of each alternative for different stakeholders, the principles invoked, and their consistency. This analytical ability, acting as a moderating variable, operates during the stage from the initial judgment inclination to the formation of the final decision.

When faced with such conflicts, untrained students may fall into decisional paralysis or make random choices. In contrast, trained students can activate a structured moderating pathway: they clarify the nature of the conflict, engage in prudent trade-offs based on the priority order stipulated by professional ethics codes and the core purpose of the profession, and are able to clearly justify the relative appropriateness of their choice within the specific context. This moderating pathway ensures that the final professional judgment and decision is not merely a simplistic sum of technical analysis and moral consideration. Rather, it is a professional outcome, produced through rational reconciliation based on a profound understanding of the nature of the value conflict, which possesses stronger justifiability. Consequently, this significantly enhances the quality and maturity of the professional judgment.

3. Accounting Ethics Education Designed for Cultivating Professional Judgment Ability

3.1 Integration of Teaching Content Centered on Ethical Reasoning Ability

Accounting ethics education aimed at cultivating professional judgment ability requires a systematic integration of its teaching content, with the core focus being the consistent incorporation of ethical reasoning training throughout the entire process of imparting professional knowledge^[5]. This integration opposes confining ethics education to isolated courses or abstract doctrines, advocating instead for its deep embedding within the technical contexts of core courses such as Financial Accounting, Auditing, and Management Accounting. The design of teaching content should unfold according to the logical chain of "principle-application-justification."

At the foundational level, instruction must systematically explain the fundamental principles of accounting professional ethics along with their philosophical and professional underpinnings. This enables students to understand the value-based rationale behind the rules rather than merely memorizing the provisions. Next is the integration at the application level. This involves introducing relevant, typical ethical dilemma cases concurrently when teaching technical content such as asset impairment, revenue recognition, consolidated financial statements, and audit evidence evaluation. This guides students to identify the points of value conflict within these scenarios.

The highest level involves training in justification ability. This requires students, when confronted with multiple feasible technical alternatives in a specific context, to not only analyze the correctness of the accounting treatment but also to employ ethical reasoning frameworks (such as teleological and deontological perspectives) to evaluate the ethical appropriateness of each alternative. Furthermore, they must construct logically rigorous written or oral arguments to support their final judgment. This kind of integration fosters an organic connection between ethical cognition and professional technical knowledge within the students' cognitive structure. It ensures that when they encounter complex business situations in the future, they can naturally initiate a comprehensive reasoning process that embodies both technical rigor and ethical sensitivity.

3.2 Construction of Teaching Methods Involving Scenario Simulation and Reflective Discussion

The effectiveness of teaching methods directly impacts the depth to which ethical cognition is transformed into judgment ability. To simulate the authentic context of professional judgment, it is necessary to construct a teaching methodology system centered on high-fidelity scenario simulation and structured reflective discussion. Scenario simulation aims to recreate decision-making environments common in accounting work, which are filled with uncertainty and value conflicts. Examples include accounting policy choices under management pressure, discovering potential signs of financial fraud, or handling accounting changes involving significant estimates. The simulation design must provide ample, and potentially contradictory, background information, requiring students to assume specific roles to complete analysis, decision-making, and explanation. The structured reflective discussion that immediately follows the simulation is a crucial component of this method^[6].

Instructional guidance should not aim for a single "correct" answer but should instead focus on examining the decision-making process. Through a series of questions, the teacher prompts students to externalize their thought processes: What key ethical issues were identified? Which competing values and interests were weighed? What were the alternative options and their potential consequences? What was the rationale and logic behind the final decision? This type of discussion encourages students to shift from the "actor" perspective of personal involvement to the "observer" perspective of critical examination. Through dialogue, students expose the underlying assumptions and limitations in their own reasoning while drawing upon the diverse perspectives of others. This cyclical "action-reflection" process significantly facilitates the internalization of professional ethics norms and the flexible application of judgment frameworks in complex situations.

3.3 Phased Assessment and Feedback Mechanism for Professional Judgment Competency

Traditional assessment methods, which primarily focus on knowledge recall, are inadequate for effectively evaluating the development of professional judgment competency. Therefore, it is necessary to establish a phased assessment and feedback mechanism aligned with the teaching objectives, one that emphasizes the learning process. This assessment system should be multidimensional, comprehensively evaluating students' performance in areas such as ethical sensitivity, reasoning rigor, decision balance, and argument persuasiveness. Regarding assessment methods, alongside evaluating final conclusions, greater importance should be placed on analyzing procedural outputs. Examples include case analysis reports, simulation decision logs, ethical defense statements, and reflective essays. These written materials can clearly reveal students' chains of reasoning and the trade-offs between values they considered.

The phasing is reflected in the fact that assessment should run throughout the entire course, progressing from simple cases identifying basic ethical issues at the beginning, to simulations handling medium-complexity dilemmas in the middle phase, and culminating in comprehensive, open-ended ethical challenges with no standard answers by the end of the term. Following each assessment, timely and specific developmental feedback must be provided, rather than merely assigning a grade. The feedback should focus on the strengths and weaknesses in the student's reasoning. For instance, it should point out perspectives of stakeholders they may have overlooked, logical leaps in their arguments, or biases in the application of certain professional ethics principles, and offer clear suggestions for improvement. This formative assessment and feedback mechanism not only serves an evaluative purpose but also becomes a significant learning tool in itself. Through continuous information feedback, it guides students to engage in metacognitive monitoring, proactively adjust and optimize their judgment patterns, thereby achieving the gradual development and enhancement of their professional judgment competency^[7].

Conclusion

This study, through a theoretical clarification of the relationship between accounting professional ethics and professional judgment ability, systematically reveals the dynamic, mutually constitutive interaction mechanism between them. The research further elaborates on the internal process by which professional ethics education influences students' judgment ability—namely, the gradual cultivation of the sensitivity, structural quality, and decision-making maturity of professional judgment through priming ethical awareness, shaping an internalized judgment framework, and providing pathways for mediating value conflicts. Based on this mechanism, an integrated educational design framework has

been constructed. This framework consistently incorporates ethical reasoning training into the learning of professional knowledge, employs high-fidelity simulations and deep reflection to promote cognitive transformation, and utilizes developmental evaluation and feedback to guide the continuous enhancement of judgment competency. This framework provides a systematic approach for deepening professional ethics education from a level of knowledge transmission to an operable, assessable model for cultivating core competencies. Future research directions could focus on the differential impact of various teaching models on specific sub-dimensions of judgment, the long-term tracking and evaluation of the effects of educational interventions, as well as the adaptive adjustment and empirical testing of this educational design framework within different curriculum systems and cultural contexts.

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