

Exploring the Construction of MPAcc Business Ethics and Accounting Ethics Case Library

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Abstract. It is difficult to support the needs of MPAcc teaching due to the insufficient number of case libraries for business ethics and accounting ethics courses. Therefore, this paper discusses the necessity of the case library from the current situation of case library construction, and analyzes the research and construction of the case library of business ethics and accounting ethics course, and proposes, some corresponding solutions to improve students' classroom learning effect, so as to better cultivate high quality and high level applied talents, which has a certain reference role for universities to improve the subject case library.

1. INTRODUCTION

MPAcc, the professional degree of Master of Accounting, is also known as Master of Professional Accounting. It is a professional degree approved by the Ministry of Education and the Academic Degrees Office of the State Council, aiming to cultivate high-level applied talents in line with the guiding ideology of the construction of contemporary socialist spiritual civilization and to improve the cultivation system of high-level talents in China. Compared with the traditional academic degree of Master of Accounting, MPAcc focuses more on cultivating application-oriented high-level talents. By the end of 2022, the number of higher education institutions offering MPAcc has reached 298. The number of postgraduate applicants in China is increasing year after year, and the postgraduate teaching of professional degrees has seen rapid development. How to make use of the short classroom time to improve students' ability to analyse and practice problems and enhance their moral cultivation has become an urgent problem for MPAcc training.

Through a comparative analysis of students' destinations after graduation, MPAcc focuses more on cultivating students' ability to apply professional knowledge and innovative thinking to solve practical problems. As early as 2015, the Opinions of the Ministry of Education on Strengthening the Construction of Case Teaching and Joint Cultivation Bases for Postgraduates with Professional Degrees has made it clear that postgraduate training needs to fully understand the importance of strengthening case teaching. Therefore, in postgraduate education in universities, emphasis should be placed on case teaching to cultivate composite and application-oriented talents. Case teaching method is a method to make students think, analyze and discuss in a practical environment according to the needs of teaching objectives, so as to improve students' ability to analyze and solve problems. The implementation of the case teaching method is inseparable from the construction of a case library. By developing high-quality teaching cases and constantly

improving the teaching case library, not only can we guide the teaching of business ethics and accounting ethics, but also cultivate a more mature faculty, which is an important role in promoting the development of MPAcc in China.

2. Current status of building a case library of business ethics and accounting ethics

Compared to other professions, the accounting profession often deals directly with the finances of enterprises and their interests, and accountants also have the important responsibility of generating and providing accounting information and maintaining the financial discipline and economic order of the state. In order to promote the construction of an accounting integrity system and improve the professional ethics of accountants, the Ministry of Finance formulated and issued the Code of Professional Ethics for Accountants on 1 February 2023, which was the first time that a national code of professional ethics for accountants was formulated in China. Therefore, it is especially important to use the course of Business Ethics and Accounting Ethics to guide students to form good professional concepts and moral cultivation in the education of universities. The course on business ethics and professional ethics of accounting conducts a comprehensive study from the macro-level business ethics of consumer relationship management, market competition and corporate social responsibility to the micro-level professional ethics of accounting practitioners, from the theoretical height of human nature cognition, ethics, business ethics connotation, function and judgment standards to the specific application of accounting professional ethics, and builds a scientific and complete business ethics and accounting professional ethics theoretical system. It has constructed a scientific and complete theoretical system of business ethics and professional ethics¹.

The China Professional Degree Teaching Case Centre (hereinafter referred to as "the Case Centre") was formally established in 2013, and is mainly responsible for the

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construction of a case database and teaching activities of relevant professional degree programmes in China². By visiting and analyzing the website of the Case Centre, it can be found that there are currently 27 professional degree teaching case libraries, among which there are as many as 1502 cases related to accounting majors, but only 19 cases for business ethics and accounting professional ethics courses. In this paper, we use the case centre as a sample to count the cases of the course. The specific case content is shown in Table 1.

Table 1 Examples of teaching business ethics and accounting ethics courses

Case name	Case content
A Study on Surplus Management Based on Deferred Income Tax An Example of LeTV	Specific acts and means of surplus management using income tax accounting standards by LeTV through deferred income tax surplus management abuse of accounting authority, thereby creating the illusion of false prosperity
Analysis of Corporate Governance Deficiencies in Colluded Hollowed-out Enterprises - A Case Study Based on Dayuan Corporation	By comparing the differences in corporate governance characteristics between Dayuan Corporation and normal enterprises, it was confirmed that corporate governance deficiencies are an important condition for conspiracy to short out
The mystery of listed companies' equity financing preferences: a way of realising the motives of major shareholders to hollow out	A study of the two equity refinancing cases of Shikongke in 2015 to reveal the mechanism of occurrence and realization of the emptying by major shareholders
Fouana's path to social responsibility	Analysing the current growth situation of Fulbright, the motivation of philanthropy, and exploring the impact of strategic philanthropy on China's philanthropy and the feasible path of sustainable and healthy philanthropy for listed companies
Corporate Social Responsibility Disclosure from Mengniu Social Responsibility Report	Analysis of the content, features and format of Mengniu's social responsibility reports and comparison of Mengniu's two previous social responsibility reports with those of other dairy companies
The Thorny Road of a century-Old druggist	After a century of growth and development, Jiuzhitang suffered a low point due to management chaos, and then sought a breakthrough through asset restructuring
Case name	Case content
Analysis of the ethical decision-making framework of the asset restructuring caused by the dispute over the control of Tianke	The failure of asset restructuring due to disagreement among shareholders

shares	
Auditing techniques and accounting ethics in the light of the financial fraud of Joyvio Agriculture Development Co.,ltd.	Joyvio Agriculture Development Co.,ltd. inflated its high operating income through financial fraud and was eventually penalised.
The ethical decision-making in the bankruptcy restructuring of Xichuan Chemical	A discussion of the Xichuan Chemical bankruptcy reorganisation process and an analysis of the ethical difficulties encountered in the reorganisation process and the solutions to them
Does a major shareholder's hollowing out following executive collusion? --Based on the Case Study of Shanghai Xinmei	Analysis of the mechanism and factual evidence of the conspiracy of the majority shareholder of Shanghai Xinmei's to hollow out the enterprise by acquiring control through mergers and acquisitions and then conspiring with senior management
Media Monitoring, Financial Fraud and Corporate Governance - The Case of Zixin Pharmaceuticals	An analysis of the relationship between media scrutiny, financial fraud and corporate governance, using Zixin Pharmaceuticals as an example
"Analysis of the case of administrative punishment of Nanfang shares for "five years of falsification and six consecutive losses	Analysis of the means and motives for the financial fraud of Nanfang and the appropriateness of not having been punished by delisting for six consecutive years of losses
Blowing out the "Huang" sand to the gold - the road of quality cost management to Huang Shanghuang	Through quality management reform, Huang Shanghuang has developed from a small workshop to a listed company
Audit procedures and business ethics in the light of the road to the \$100 billion collapse of Kangmei Pharmaceuticals	Taking the financial fraud of Kangmei Pharmaceuticals as the subject, the case is analyzed based on the perspective of business ethics and accounting professional ethics
Exploration of insider trading in the shelling of Weihua by Ganxi Group	The restructuring of Weihua shares in Ganzhou Rare Earths has raised questions about insider trading, the loss of large amounts of state assets and the encroachment by major shareholders on the interests of small and medium shareholders
Who was hurt by the Shuanghui "lean meat extract" incident?	Analysing the case process of the Shuanghui incident, pointing out the strengths and weaknesses in its approach and the basic thinking of the company in handling such incidents
The Kangdexin affair: The loss of corporate ethics and accounting professionalism	Analyze the process of financial fraud of Kangdexin with the theoretical knowledge related to financial fraud

Case name	Case content
Sino-Forest Corporation financial fraud case	Sino-Forest Corporation Canada delisted from the Toronto Stock Exchange for alleged financial fraud
(Un)ethical decision-making in Joyvio Agriculture Development Co.,Ltd.'s financial reporting	Ethical decision-making factors and approaches to the financial reporting process in the context of Chinese culture at Joyvio Agriculture Development Co.,Ltd.

A visit to the case centre reveals that business ethics and accounting ethics courses related to the accounting degree teaching case pool cases only account for 1.26% of them, which is still a big gap compared to the degree case pool of other courses in the profession. By the beginning of 2022, the cumulative enrollment of all training units exceeded 120,000, and many of these students have grown into the backbone of the industry. strengthening the construction of professional ethics for accountants, summarizing and refining the professional ethical requirements formed in the practice of accounting professional activities over a long period of time and vigorously publicizing them, guiding accountants to form correct value pursuits and codes of conduct are essential for improving accounting work. It is important to improve the level and quality of accounting information, strengthen the construction of social credit system and promote high-quality economic and social development³.

3.Existing Issues in the case library of Business Ethics and Accounting Ethics

Based on the visit and analysis of the case centre, it can be found that apart from the low number of cases on business theory and accounting ethics, there are other problems as follows.

3.1.Inadequate case library sharing mechanism

Due to the different geographical locations of the schools offering business ethics and accounting ethics courses, the educational styles as well as the professional characteristics of the schools are different, and this, together with the uneven educational resources, has led to inconsistent degrees of development among the universities. In addition, the lack of communication and cooperation among relevant colleges and universities and the failure to establish a mature sharing mechanism make the process of building the course case library slow and the level of teaching resources uneven, making it impossible to form a synergy to drive the rapid development of the business ethics and accounting ethics case library.

3.2.Case quality varies

By summarizing the existing cases, it can be found that the number of relevant cases in the current teaching case library is relatively small. The cases owned by some training units are relatively fragmented and poorly standardized, failing to form a complete curriculum system and unable to meet the needs of classroom teaching; the events selected for the cases

are not typical enough, which will cause inconvenience to teachers in summarizing classroom knowledge. In the case of limited time for business theory and accounting ethics courses, it is difficult to achieve the desired effect of such classroom teaching.

3.3.The content of the case library is not up-to-date

The case library needs to pay attention to timeliness. It needs to be updated according to the development of knowledge in this professional field, pay close attention to current hotspots, ensure the timeliness of cases, and make maintenance changes according to the changes of professional characteristics at a later stage. With the rapid development of society, the field of accounting profession is also very rapid, some cases may occur new follow-up progress, but the case is not updated in a timely manner, making the case information distorted, resulting in information bias.

4.Implementation strategies for the construction of a case library on business ethics and accounting professional ethics

In order to ensure the promotion of the business ethics and accounting ethics case library project, we can start from two levels: macro and micro. At the macro level, it is necessary to unite multiple parties to participate in it and use their own resource materials to jointly build the case library. At the micro level, it is necessary to standardise the design of the content of the case library and pay attention to the follow-up and improvement of the case library to keep it up-to-date. The specific strategies are as follows.

4.1.Strengthening cooperation among units

Since the task of building a case library of business ethics and accounting ethics is too huge, the construction of the case library needs to be carried out jointly with many parties under the leadership of the Education and Guidance Committee, using the data resource base owned by major universities as well as local case materials to build the case library together⁴. On the one hand, we should pay attention to the selection of case content, arrange professional teams to strictly screen and control the cases, select typical cases that meet the requirements of the curriculum, and quickly stop the cases that do not meet the requirements in order to avoid investing too much unnecessary manpower and material resources; on the other hand, On the other hand, we should pay attention to the review of cases, and major universities can cross-review the cases and make professional suggestions from different perspectives to ensure that each case in the case library can meet the training objectives of the course.

4.2.Standardise the content design of the case library

Due to the limited teaching time, the selection of cases should be representative and typical cases that can reflect the characteristics of the accounting industry, in order to transfer the maximum degree of application-oriented knowledge to

students in an effective course; the analysis of cases should correspond to the content of the course, relying on the syllabus of business ethics and accounting ethics and personnel training objectives to select cases, so that teachers can systematically summarise classroom knowledge and make students' theoretical knowledge more solid. It makes students' theoretical knowledge more solid and organised. In addition, unlike the writing conventions of essays, the cases can be written with more vivid titles and phrases, which can better stimulate students' interest and mobilize their attention.

4.3. Pay attention to the follow-up and adjustment of the case library

A typical case with pedagogical value should develop in tandem with society and undergo constant revision and improvement to keep it fresh and up-to-date⁵. The successful uploading of a case to the case library does not mean that it is a success, and attention should be paid to the follow-up and adjustment. The specific performance is as follows

-when new developments occur in the original case, attention should be paid to updating the content of the case in real time so as to keep up with the times.

-in the teaching practice session, the case can be modified for the specific teaching situation, so as to better integrate into the classroom, for the problems found in the teaching process, you can feedback to the case library management unit, in order to timely solve and amend the case resources.

-Pay attention to collecting feedback from students and teachers, and constantly adjust and optimise the case text and case selection criteria, so as to lay a solid foundation for the future construction of the case library.

5. SUMMARY

To sum up, the case teaching method is an important way to realize the comprehensive ability cultivation of MPAcc and a new initiative to promote quality education in universities. In the context of the information age, big data, artificial intelligence and other technological means are emerging, and the accounting industry has ushered in comprehensive development while the changes in business ethics in the information age have had many potential impacts on accounting professional ethics. The construction of a case library is a systematic and long-term project, which requires the persistent efforts of universities and the participation of all in the process of building the case library. Through cooperation and practical feedback, we will help the construction of a case library of business theory and accounting ethics courses in China, and cultivate excellent high-level, high-quality and up-to-date accounting professionals.

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