

Thoughts on Strengthening the Construction of Professional Ethics of Accounting in Our country's Enterprises

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Abstract: The construction of enterprise accounting professional ethics is the top priority of accounting professional ethics construction in my country. At present, the overall situation of accounting personnel in Chinese enterprises' compliance with professional ethics is good, but there are also very few accountants who have weak awareness of obeying laws and regulations and poor professional ethics. Therefore, it is urgent to strengthen the construction of corporate accounting professional ethics. This article first expounds the connotation of accounting professional ethics and the characteristics of enterprise accounting professional ethics. Secondly, it describes the current situation of accounting professional ethics in our country, and explains the harm and reasons of the lack of professional ethics. Finally, the corresponding countermeasures and suggestions are put forward in view of the problems in the construction of enterprise accounting professional ethics in our country.

Keywords: Enterprise accounting; Accounting professional ethics; Accounting personnel

The level of social economic development determines people's behavior, lifestyle and consumption patterns, and also affects people's professional ethics. Engels pointed out: "All previous moral theories are in the final analysis the product of the social and economic conditions of the time". As a basic work of economic management, accounting serves for economic management. The continuous development of social productive forces has enriched the content of accounting professional activities, and also made accounting work more standardized, more reasonable and legalized, and the requirements for the quality of accounting information are constantly improving. The economic problems caused by the distortion of accounting information are thought-provoking. Accountants are familiar with laws, regulations and disciplines, but they are often unable to control them at the last minute, which affects the development of enterprises. Therefore, it has become an

urgent task for the current theoretical and practical circles to improve the professional ethics of accountants, to control them from the source, and to guide and standardize accountants to follow the correct value orientation and code of conduct.

1. An overview of accounting professional ethics

Accounting professional ethics refers to the professional code of conduct and norms that should be followed in the accounting professional activities, reflect the accounting professional characteristics, and adjust the accounting professional relationship. In essence, accounting professional ethics should include two aspects: one is the "professional way" of accountants, that is, the professional skills and techniques of accountants. The second is the "professional virtue" of accountants, that is, the professional quality of accountants. Professional quality refers to the quality, style, attitude, conscience, professional concept, professional responsibility, professional obligation and professional honor that should be possessed by personnel engaged in accounting work. The good professional ethics of accountants can adjust various social relations within the accounting profession, between the accounting profession and other professions, and between the accounting profession and the society, regulate the economic order, and promote the development of social productivity and the improvement of the quality of human civilization. The accounting professional ethics mainly include: Dedication to one's post, due diligence; Honesty and trustworthiness, prudent practice; Integrity and self-discipline, not seeking personal gain; Objectivity and fairness, seeking truth from facts; The content of accounting professional ethics is also the most basic ethics that accountants follow. The basic characteristics of accounting professional ethics include: First, it is mandatory. Many contents of accounting professional ethics are incorporated into the accounting legal system, which is a kind of ideological legislation. The second is to pay attention to the public interest. The particularity of the accounting profession requires accountants to be objective and fair. In the accounting profession, when there is a moral conflict, they must adhere to the rules and put the public interest first.

2. Analysis of the current situation and reasons of enterprise accounting professional ethics

2.1 Status quo of accounting professional ethics in enterprises

With the gradual establishment of the socialist market economy, my country's accounting regulations and standards have been continuously improved, the quality of accountants has been continuously improved, and the construction of accounting professional ethics is generally good, but the emergence of some problems has sounded the alarm for the construction of accounting professional ethics. The current situation of the construction of accounting professional ethics in my country has the following problems: First, weak accounting professional ethics. In reality, some accountants cannot adhere to the standards when the interests of the state, the public and the unit conflict, and even make suggestions for illegal activities, directly participating in forging or altering false accounting vouchers, accounting books and accounting statements. The second is the pursuit of personal gain and guard against self-stealing. Some accountants are inflated by individualism, money worship and hedonism, and have lost the most basic concept of the legal system. They have lost their professional ethics of accounting, deliberately forged, altered, concealed and damaged accounting materials, and used their positions to embezzle, embezzle public funds, and even try the law. embarked on the road of crime. The third is to violate the norms and cheat. Some certified public accountants did not strictly implement the independent, objective and fair professional ethics standards when performing independent audit business, issued inappropriate audit reports, objectively recognized the accounting fraud, and acted as an umbrella for the distortion of accounting information of the audited unit. Some certified public accountants know that the client's accounting statements have material misstatements and deliberately falsifying, but not specifying, making false statements and issuing false audit reports.

2.2 Analysis of the reasons for the current situation of corporate accounting professional ethics

2.2.1 The impact of social change and market economy on values

Since the reform and opening up, a series of profound social changes have taken place in our country. With the establishment and improvement of the socialist market economic system, people's ideology and values are changing accordingly. Under the

conditions of a market economy, due to the increasing diversification of social and economic components, organizational forms, employment methods and distribution methods, interests the situation in Georgia will be diversified and complicated, and the original single interest relationship will change to a large-span and multi-level interest relationship pattern. Changes in interest relations will inevitably lead to moral conflicts in ideology. When people analyze the reasons for the distortion of accounting information, the "interest-driven" refers to a negative effect caused by such changes in values. In the decline of accounting professional ethics, conflicts between small group interests and social interests account for the vast majority of interest relations in accounting professional activities, and often the interests of small groups have the upper hand, resulting in distortion of accounting information. In order to compete for economic interests in the accounting market, certified public accountants do not hesitate to seriously damage the interests of the state and the public. These are the concentrated manifestations of personal interests. For different motives, some whitewash operating performance, or make profits larger or smaller, or manipulate profits, equalize them, or carry out profit cleaning; some whitewash financial conditions, or overestimate assets, or underestimate debt.

2.2.2 The accounting practice environment is not conducive to the formation of good accountants

Accounting professional ethics accountants are employed and employed by their units. The clothing, food, housing, transportation, rewards and punishments and promotion of accountants all depend on their positions and performance. When there is a moral conflict between the accountant and the person in charge of the unit, the accountant is faced with the painful choice of being fired and laid off if he adheres to the standards and professional ethics. lingering” phenomenon. At present, most of the prominent problems of accounting information distortion are caused by the instigation, instigation and force of accounting personnel to compile false accounting information by the person in charge of the unit. Whether the professional ethics of accountants can play a role in accounting work and how much it can play is inevitably discounted. The survey shows that most of the accountants have no intention to make fraudulent

problems. If they are not instructed, instructed and forced, they will not take the initiative to fraudulently. Although there are some accountants who cheat because of lack of professional ethics, the root cause is the coercion of superior leaders.

2.2.3 Poor external legal environment for professional ethics

The legal protection and legal relief system for accounting personnel to adhere to the standards is not perfect, which is not conducive to the formation of good accounting professional ethics for accountants. In economic work, there are often the phenomena of non-compliance with laws, lax enforcement of laws and ignorance of violations, resulting in weak legal awareness of corporate accountants and weakening of self-discipline. When an enterprise's financial behavior conflicts with accounting regulations, it often emphasizes revitalizing the economy one-sidedly and indulges behaviors that violate discipline and regulations. Moreover, the current supervision standards such as financial supervision, tax supervision and audit supervision are not unified, and various departments operate independently in management and overlap each other in functions.

2.2.4 Publicity, education, supervision and inspection of accounting professional ethics

Lack of powerful means and measures Some accountants have low moral quality, which is closely related to insufficient education. Our school education pays one-sided attention to intellectual education and ignores moral education. After joining the job, there are professional ethics content in the continuing education regulations for accountants, but they have never actually participated in professional ethics training. In addition, there are many reasons for the lack of professional ethics and anomie of accountants. In essence, accounting professional ethics should be non-mandatory, but there is still no professional ethics code of industry self-discipline in corporate accounting professional ethics.

In short. Today, when the construction of integrity is highly valued, on the basis of integrity, we should strengthen the construction of accounting professional ethics, strengthen legislation and supervision, correctly grasp the basic principles of accounting work, promote the rationality and legality of accounting work, and provide

strong support for economic development, promote the healthy development of enterprises and society, and ensure the good order of the entire national economy.

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