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The Reconstruction and Innovation of Accounting Ethics and Professional Ethics Teaching Under the Background of Artificial Intelligence

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Abstract: Artificial intelligence is changing accounting not only as a technical tool, but also as a force that reshapes work routines, decision processes and responsibility relationships. These changes bring new challenges to accounting ethics, especially when professional judgment is influenced by algorithmic systems. This paper discusses how accounting ethics and professional ethics teaching can be reconstructed so that future accountants can work responsibly in human-AI collaboration, understand technical complexity and maintain core professional values. Based on recent studies and conceptual analysis, the paper examines ethical risks brought by AI, including unclear accountability, data privacy, algorithmic bias, lack of transparency and weakened professional judgment. It then reflects on the mismatch between current ethics teaching and the needs of intelligent accounting in content, methods, assessment and teacher knowledge. Finally, it proposes improvements in teaching objectives, course content, situational teaching and collaborative support. Accounting ethics education should move from rule transmission to the cultivation of ethical judgment in complex technological settings.

Keywords: Artificial Intelligence; Accounting Ethics; Professional Ethics; Teaching Reconstruction

1. Introduction

As artificial intelligence technologies such as big data, machine learning, natural language processing and robotic process automation (RPA) move from concept verification to large-scale application, the global accounting industry is undergoing a profound intelligent transformation. This change is reflected not only in the improvement of operational efficiency, such as audit automation, intelligent financial analysis and risk warning models, but also in the core of accounting work, including value measurement, information assurance and fiduciary responsibility [1-3]. In this context, the ethical norms and professional ethics system inherent in the accounting profession are facing the most fundamental challenges since its specialization.

The traditional accounting ethical framework, such as integrity, objectivity, professional competence and confidentiality, is based on a clear human behaviour subject and a relatively clear responsibility chain. The emergence of AI systems has weakened this foundation. The internal logic of an algorithm is often difficult to observe, and the audit trail behind its output may not be easy to follow. This makes accounting information less transparent and harder to verify. Prediction models trained on historical data may embed and amplify existing social biases, which may raise new fairness concerns in credit evaluation, performance prediction and other contexts. The widespread use of automation systems also raises concerns about the loss of professional judgement, skill weakening and uncertainty over ultimate responsibility. As machines take over more and more programmed or even partially non-programmed tasks previously done by humans, the ethical dilemma for accountants has changed from the traditional clear-cut fraud issue of "whether to cook the books" to more complex new issues such as "how to ensure the fairness of the algorithm," "how to balance efficiency and privacy protection," "how to be responsible for the output of intelligent systems that cannot be fully understood" [4].

But in stark contrast to the rapid evolution of industry practice, the current accounting ethics and professional ethics education show a significant lag in concept, content and method. Most of the existing teaching systems are still centered on classic professional ethics and historical financial fraud cases. There is a lack of systematic response to cutting-edge issues such

as the ethical attributes of technology itself, the distribution of responsibilities in human-computer interaction, and the privacy boundaries of the data age. This lag may lead to the lack of key capabilities for ethical reflection, value trade-off and moral decision-making in an intelligent environment, although future accounting practitioners are proficient in technical operations, thus fundamentally weakening the social credibility and existence value of the accounting profession. Therefore, we urgently need to reconstruct ethics and professional ethics education to cultivate high-quality talents who can control technical complexity, adhere to professional core values, and be competent for future intelligent audit and financial management.

2. The Deep Influence of AI on Accounting Ethics and Professional Ecology

The penetration of artificial intelligence technology is not just a superposition of tools, but a systemic reshaping of the accounting profession from the operational process to value core. This reshaping not only improves efficiency and insight, but also fundamentally challenges the basic environment on which traditional accounting ethical norms are founded, resulting in unprecedented ethical risks and capacity needs.

2.1 AI Technology Reshapes the Accounting Work Scene

At present, artificial intelligence technology represented by robot process automation (RPA), machine learning (ML), natural language processing (NLP) and intelligent data analysis makes the core activities of the accounting profession shift from traditional record value to control risk and create insight, and the collaborative relationship between human and machine changes from human operation machine to human- machine collaborative decision-making.

Operational level deep automation. RPA technology can handle a large number of basic accounting work with clear rules and high repeatability in an efficient way, such as invoice verification, bank reconciliation and voucher entry. This frees up accountants from tedious tasks and reduces human errors through digital employees. But the inflexibility of automated processes also introduces new vulnerabilities. Once business rule anomalies or system logic defects are not identified in time, errors will be reproduced at high speed and on a large scale [5,6].

The early intelligence of the analysis and judgement level. The machine learning model can be used for the continuous audit monitoring, identification of abnormal transactions and prediction of financial trends based on the historical financial and non-financial data. This shifts the emphasis of accounting work from recording and verifying past transactions to predictive analysis of risk patterns and future conditions.

AI also provides stronger support for complex managerial decisions. New analysis models and prediction algorithms provide useful information and simulation solutions for complicated decisions, such as figuring out the value of a company during a merger or acquisition, creating a budget, and deciding how to allocate resources. As a result, the accounting function is more closely tied to the front end of the business, and the information it provides is no longer just about looking back at what happened in the past, but also about helping to make decisions and create value. This means that accounting is no longer limited to recording past transactions, but also contributes to future-oriented business decisions through analytical insight and decision support.

2.2 New Ethical Risks and Moral Dilemmas

2.2.1 The ambiguity of responsibility subject and the dilemma of accountability

When an intelligent system makes a key judgment and its result deviates or causes damage, responsibility may fall on the algorithm developer, data provider, model trainer, deploying enterprise, or the accountant or auditor who uses the system and gives final approval. The clear personal responsibility chain in traditional professional ethics cannot be applied in the face of algorithmic responsibility. This may lead to a vacuum of responsibility or mutual prevarication, and ultimately erode the accountability foundation and social trust of the accounting profession.

2.2.2 The aggravation of data security and privacy crisis

The accounting system naturally collects the most sensitive financial and operational data of the enterprise. The training, optimization and operation of AI model are highly dependent on large-scale and multi-dimensional data, which

greatly expands the scope of data collection, usage and storage cycle. The risk of data leakage, unauthorized access or malicious use increases exponentially. When accountants use data to enhance service value, how to balance the necessity of data mining and the adequacy of privacy protection has become a serious ethical challenge [7,8]. This goes beyond the traditional confidentiality obligations and involves ethical governance within the data life cycle.

2.2.3 Algorithm bias and fairness concerns

The decision-making of AI system is not absolutely objective, and its intelligence comes from training data. If historical data contain prejudices inherent in human society, algorithms will learn and solidify or even amplify these prejudices. In scenarios such as audit sampling, risk assessment, and performance prediction, this may lead to systemic injustice to specific customers or business units. What accountants must face is no longer their own intentional bias, but how to identify, evaluate and alleviate the unconscious systemic bias embedded in technical tools [9,10].

2.2.4 Lack of transparency and interpretability challenges

The internal decision logic of many high-performance machine learning models is often a "black box". This conflicts with the requirements of accounting and auditing for transparency, verifiability and clear records of professional judgment. When auditors rely on an AI tool that cannot explain its analytical path, it becomes difficult to fulfill professional prudence and prove the adequacy and appropriateness of their work to regulators and report users. The transparency crisis directly threatens the credibility of accounting information.

2.2.5 Professional role alienation and value identity crisis

With the automation of basic work, some accountants may feel their roles are instrumentalized or marginalized. The deeper crisis is that over-reliance on algorithms may erode the professional judgment and professional skepticism of accountants. When the system output is regarded as an authoritative answer, independent and critical thinking may be inhibited. How to successfully transform from the traditional executor to the supervisor, questioner, interpreter and ultimate responsibility bearer of AI system is the core challenge of professional role identity [11,12].

2.3 The Paradigm Evolution of Core Competence Requirements

2.3.1 Ethical judgment and value balance ability

The ability of ethical judgment and value balance has become the core literacy of accountants in the intelligent era. This requires accountants to have an insight into the ethical implications behind the application of technology, and to make a prudent trade-off between efficiency and fairness, transparency and performance, innovation and compliance, commercial value and social responsibility.

2.3.2 Critical thinking and algorithm literacy

Accountants must have the ability to critically examine AI systems and their outputs. This includes understanding the basic working principle of the algorithm, knowing its potential limitations and sources of bias, being able to evaluate the quality of the input data, and maintaining reasonable professional doubts about the output results [13].

2.3.3 Man-machine collaboration and interactive management capabilities

The future working mode of accounting is human-machine collaboration. Accounting personnel need to design human-computer collaboration processes, clarify responsibility boundaries, interact effectively with AI systems, guide their use through questioning, parameter setting and result interpretation, and make final professional decisions when differences arise.

2.3.4 Data ethics and governance capacity

Beyond the technical level of data operation, accountants need to establish a data ethics, understand the application of data ownership, privacy, informed consent and other principles in business scenarios, and be able to participate in the development and implementation of data governance and ethical review framework within the enterprise to ensure that data meets ethical and legal requirements in the whole cycle of collection, processing, analysis and application.

2.3.5 Continuous learning and adaptive expertise

The high-speed technical iteration requires accountants to have the ability to quickly learn new technologies, understand new risks, and adapt to new specifications. This adaptive expertise requires accountants to maintain professional competence and ethical sensitivity in the ever-changing technical environment.

3. Review and Reflection on the Current Accounting Ethics and Professional Ethics Teaching

The current teaching of accounting ethics and professional ethics lags behind technical practice in content, deviates from the real decision-making situation in method, misleads the learning direction in evaluation, and has knowledge generation difference in teachers. This is not a lack of individual links, but a systematic inadaptation. Without profound structural reforms, it will be difficult for the talents conveyed by accounting education to assume the sacred responsibility of value guardians in the intelligent era, and the social trust cornerstone of the entire profession will also face the risk of erosion.

3.1 The Gap between Traditional Norms and Technical Ethics

At present, the teaching content system of most accounting ethics courses is still firmly based on the presupposition of professional division of labor and clear responsibility subject in the industrial era. Its core framework generally revolves around classic professional ethics principles such as ' integrity, objectivity, professional competence, confidentiality, and professional behavior ', and is explained by a large number of historical financial fraud cases. These cases can show the importance of ethics, but they usually present ethical problems as intentional violations of clear rules by individual actors.

But the ethical challenges caused by artificial intelligence are different in nature. They are not derived from individual subjective malice, but are more embedded in the design of technical systems, the selection of data and the operation logic of algorithms, and have the characteristics of systematicness, concealment and non-intentionality. The current teaching content generally has significant gaps in cutting-edge issues such as algorithm fairness, the ethical boundaries of data privacy, the allocation of responsibilities in human-machine collaboration, and the transparency dilemma under the ' black box ' decision-making. There's a big difference between what students learn in school and what they actually do on the job, especially when it comes to making tough ethical decisions. Even if they're familiar with the basics of their field, they might not have the right tools to think critically about tricky situations that come up with new technology or complicated financial models. This can leave them feeling unsure of how to make the right call in their future careers, even if they have a lot of knowledge. It's like they have all the facts, but they don't know how to use them to make good judgments. This gap between what they learn and what they actually do can cause problems, especially when they're faced with unusual or unexpected situations that require careful consideration of ethical issues [14].

3.2 The Disconnection Between Static Teaching and Dynamic Situation

Teachers usually spend most of their time lecturing, and they often rely on old case studies that have already been solved. This approach to teaching ethics can make it seem like a set of fixed rules that can be learned by heart. As a result, students tend to be passive learners, just absorbing the information without really engaging with it. The focus is on understanding and memorizing established principles, and then applying them to judge what's right and wrong in historical scenarios. This can make the learning process feel more like a retrospective analysis of past events, rather than an active exploration of complex issues. By using old case studies with predetermined answers, teachers may inadvertently create an impression that ethics is a straightforward and static concept, rather than a dynamic and nuanced field that requires critical thinking and discussion.

But this method is difficult to simulate the authenticity, dynamics and complexity of ethical decision-making in artificial intelligence environment. The ethical dilemma of technology in reality is rarely black or white, and often involves the conflict of multiple values, the consequences of uncertainty and the vague chain of responsibility. Students need to practice how to identify ethical issues, weigh the interests of all parties, deduce the consequences of different choices and make prudent decisions in real-time situations. At present, there is a general lack of such immersive and interactive technical ethical situation simulation in teaching, which leads to the lack of effective exercise of students' ethical decision-making muscles [15].

3.3 The Arrogation of Knowledge Memory to Ability Assessment

At present, the evaluation of accounting ethics and professional ethics usually focuses on memory assessment, as well as the identification of wrong behavior and correct norms in historical cases. This evaluation model is

essentially a measurement of ethical knowledge, rather than an assessment of ethical competence. It seriously ignores the core of ethical decision-making-process, reflection and judgment. A student can perfectly retell the principle of confidentiality, but may not be able to make an ethical choice in the face of an AI tool that greatly improves analytical performance but involves cross-border use of customer data. The evaluation system fails to effectively capture students ' reasoning process, value balance, critical reflection on their own assumptions and communication and coordination ability in simulated ethical dilemmas. That is, not only can it not truly reflect the level of students ' ethical literacy, but its guiding role may strengthen the learning mode of mechanical memory of rules, which runs counter to the fundamental goal of cultivating the ability of ethical judgment to deal with complex uncertainties [16].

3.4 The Epochal Fault of Knowledge Structure

The final implementer of teaching reform lies in teachers. At present, the knowledge structure of the teaching staff who undertake the task of accounting ethics teaching is facing severe challenges of the times. Most teachers have a solid background in accounting, auditing or ethics, but their educational experience and academic research were generally formed before the wave of artificial intelligence. They lack systematic cognition and personal experience of the underlying logic, application scenarios and social ethical impacts of technologies such as machine learning and natural language processing. This leads teachers to regard AI-related issues as isolated technical topics in teaching, and it is difficult to actively integrate the technical dimension into ethical discussions.

If teachers themselves cannot fully understand interdisciplinary concepts such as algorithmic bias and interpretability, it will be difficult for them to design high-quality teaching cases and situational simulations that integrate technology and ethics. The general lack of AI cognition and ethical literacy in the teaching staff has become one of the most critical bottlenecks restricting the accounting ethics education to keep pace with the times and realize the connotation renewal [17].

4. The Reconstruction Framework of Accounting Ethics and Professional Ethics Teaching Under the Background of AI

4.1 Reshaping the Teaching Objectives

The setting of teaching objectives is the starting point and destination of the reconstruction of teaching system. The traditional teaching goal is mainly aimed at making students know and comply with the established professional ethics, and its core is normative cognition. In the intelligent environment where human-machine collaboration and algorithmic decision-making are increasingly common, the ethical dilemma faced by accountants often has no ready-made rule answers, and requires them to make independent judgments in multiple value conflicts and uncertainties. Therefore, the teaching goal must be upgraded from the memory and understanding of static rules to the cultivation of value judgment ability in dynamic situations.

The first is to cultivate the ethical consciousness of technical sensitivity. This means that the teaching goal is not only to make students aware of the importance of ethics, but also to enable them to have a keen insight into how the application of technology embeds value orientation, reshapes power relations, and triggers new ethical risks. Students should be able to identify potential problems in advance rather than respond passively afterwards. Secondly, it is to shape the stable character and action ability of adhering to and practicing professional values in a complex technical environment. The core goal is to enable students to make prudent reasoning, make reasonable choices and take responsibility based on the core values of integrity, objectivity, fairness and professional responsibility in the face of specific difficulties such as algorithm black box, data privacy and responsibility ambiguity.

4.2 The Expansion and Integration of Teaching Content

Teaching content is the knowledge carrier to achieve teaching objectives. In order to support the formation of value judgment ability, it is necessary to break the state of mutual separation between traditional ethics courses and information technology courses, and build a comprehensive knowledge system that deeply integrates ethical theory, technical principles and professional scenes.

The theoretical basis of ethics and the frontier of

science and technology ethics. Its content not only includes classical theories such as utilitarianism, deontology, and virtue ethics, but also needs to focus on introducing key concepts and debates in cutting-edge fields such as science and technology ethics, data ethics, and algorithm ethics, and provide systematic ethical analysis tools. It enables students to master a more universal ethical analysis framework that transcends specific industry norms, and can use philosophical tools to critically reflect on the technology itself, so as to have deep theoretical thinking ability in the face of emerging technology ethical issues and avoid falling into the empirical dilemma of discussing things on the spot.

AI technology principle and risk cognition. This part needs to explain the basic logic, ability advantages and inherent limitations of key technologies such as machine learning, natural language processing, and robot process automation (RPA) in an understandable language for accounting students. Its fundamental purpose is to enable students to accurately understand the working mechanism of the technical system, so as to be able to identify the key nodes that may produce ethical risks in the technical process, and lay an accurate technical fact foundation for subsequent ethical analysis.

The integrated ethical issues in the accounting professional scene. Focusing on typical scenarios such as intelligent audit, big data financial analysis, automated reporting, and algorithm-assisted decision-making, this paper systematically discusses how to maintain substantive independence and professional suspicion when using AI to perform audit procedures, how to delineate the ethical boundary between privacy protection and business analysis in the process of mining customer data value, and what degree of authenticity verification responsibility and disclosure obligation should be borne by financial information accountants generated by automated systems. Train students to apply abstract ethical theory and technical knowledge to specific, complex and conflict-filled professional situations, and cultivate their ability to comprehensively judge and solve practical ethical dilemmas.

4.3 Innovation of Teaching Method

The teaching method is a practical path that connects the teaching objectives and teaching contents and finally transforms them into students ' practical ability. Traditional methods based on teacher teaching and classic case analysis are difficult to simulate the dynamics, complexity and uncertainty of ethical decision-making in the intelligent era. Therefore, method innovation must turn to immersive, participatory, interdisciplinary situational learning [18].

Immersive simulation teaching can use a computer simulation platform or a well-designed role-playing script to create realistic AI-related ethical decision scenarios. It gives students a safe space for trial and error, allowing them to experience the full process of ethical decision making under realistic pressure, incomplete information and time limits.

Interdisciplinary dialogue and collaborative teaching. That is, teachers of different disciplines jointly design and participate in teaching. For example, around the case of intelligent credit model, the computer teacher analyzes the algorithm, the accounting teacher analyzes the financial impact, and the ethics teacher guides the fairness discussion. Its fundamental purpose is to break students ' single-disciplinary thinking pattern and force them to realize that technical problems, business problems and ethical problems are essentially intertwined. Through this dialogue, students are encouraged to learn to examine the same topic from multiple perspectives and build a more comprehensive and three-dimensional analysis framework, which is the key to dealing with comprehensive ethical challenges.

Action learning and project practice. In this paper, learning is placed in real or highly simulated project tasks, and students conduct a comprehensive ethical impact assessment of the AI financial solution to be adopted by an enterprise in the form of a group. Its purpose is to emphasize forward-looking ethical planning and constructive problem-solving ability. Students need to take the initiative to investigate, identify potential risks, design solutions, and form a formal report.

Structured ethical debate and deliberation. For open ethical problems such as 'data ownership' and 'allocation of algorithmic responsibility', students are organized to conduct prepared formal debates or consultative deliberations to train students' ethical reasoning and rational argumentation ability. Students should not only have their own position, but also provide

rigorous logical and ethical basis for their own position, and effectively respond to each other's doubts. This helps to deepen students' understanding of ethical principles and cultivate their communication art of seeking consensus or reasonable compromise in multiple viewpoints.

5. Support System and Implementation Path

5.1 Construction of Teaching Staff

Teachers are the core agents of teaching reform. At present, the teaching staff of accounting ethics are generally faced with insufficient knowledge reserve in the field of artificial intelligence and science and technology ethics. Therefore, the primary task of teacher development is systematic knowledge update and ability reconstruction. It enables teachers not only to understand the basic principles and application scenarios of artificial intelligence, but also to master the analytical paradigm of science and technology ethics, so as to have the ability to integrate the technical dimension into ethics teaching.

A deeper level of teacher development is to break the barriers of disciplines and promote the formation of an interdisciplinary teaching community. We should encourage and institutionally establish a stable interdisciplinary teaching team. Through joint lesson preparation, joint teaching and cooperative research, teachers of different disciplines can inspire each other and jointly develop curriculum content and teaching methods that truly integrate technology and ethics, so as to provide students with an integrated learning experience.

5.2 Teaching Resources Construction

High-quality teaching resources are the material basis for carrying new content and new methods. Resource construction needs to shift from scattered case collection to the construction of a systematic, localized and interactive learning environment. Develop a localized AI accounting ethics case library. The case should be derived from China 's capital market, corporate practice and regulatory context, covering multiple scenarios such as intelligent finance, auditing, taxation, and risk control, and focusing on the ethical ambiguity and decision-making dilemmas.

An online simulation platform for accounting ethics can also be developed. The platform should simulate real business and audit environments and embed dynamic AI-related ethical dilemmas. Students can play different roles in the virtual environment, make a series of decisions and see multiple consequences feedback in real time. This immersive and gamified learning method can transform abstract ethical principles into embodied and highly participatory experiences, greatly enhance the attractiveness and effectiveness of teaching, and is a key carrier for cultivating judgment in complex situations.

5.3 Assessment System Reform

Evaluation plays a guiding role, and its reform is directly related to the realization of teaching objectives. The traditional assessment method that focuses on knowledge memory and retelling must turn to performance assessment that can truly reflect the process and ability of students' ethical judgment. That is to say, evaluation should run through the whole process of learning and adopt diversified forms. The ethical decision-making process report can require students to record their reasons for identifying problems, weighing options, making choices and reflecting in simulated or real cases; the project portfolio can collect the process results such as ethical impact assessment, design scheme and reflection log completed by students in action learning. Simulated hearings or ethical debates can directly observe students ' on-site demonstration, response and collaboration capabilities.

Through multi-dimensional evaluation, it is examined whether students can use ethical principles for rational reasoning, clearly express their value balance, and show a prudent and responsible professional attitude in the face of uncertainty. The purpose of the evaluation reform is to guide the focus of learning from " what to know " to " what to do and how to think".

5.4 Collaborative Education

Accounting ethics education cannot be done behind closed doors, but must be deeply connected with the ever-changing industry practice. Collaborative education is the only way to bridge the gap between academia and industry and ensure the forward-looking and practical content of education.

Universities should establish strategic cooperation with leading accounting firms, financial departments of large enterprises,

financial technology companies and AI enterprises, and jointly build a teaching-practice-research community. Through the co-construction of practice bases, joint research projects are set up, and senior practitioners and technical experts are hired as industry mentors or part-time teachers to participate in curriculum design and teaching. This kind of deep collaboration can not only provide vivid cases and real scenes for teaching, but also enable educators to grasp the changes of technological evolution and professional needs in a timely manner, dynamically adjust the direction of teaching, and finally form a benign ecology of mutual nourishment and co-evolution between education and practice.

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