

Moral Education Integrated Accounting Curriculum Through TAM Framework



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Abstract: This study redesigned the Principles of Accounting course to bring ethical questions into the same lessons as accounting rules. We describe the design as a Theory-Application-Morality (TAM) framework. Its Target Layer sets outcomes for accounting knowledge, practical ability, and ethical judgment. The Implementation Layer puts those outcomes into case discussions and classroom tasks, where students explain an accounting treatment and consider the responsibilities involved. Teachers, course materials, digital resources, and industry partners form the Support Layer. Students prepare a case before class, work through it in class, and receive feedback afterward. In the first semester, students and teaching supervisors responded favorably. Their feedback describes how the course was received; it cannot establish a change in ethical judgment or conduct. Future evaluation should apply explicit criteria, compare outcomes, and follow students over time.

Keywords: principles of accounting, integration of moral education, professional ethics, case study, TAM framework

1. Introduction

President Xi (2022) asked for multi dementional development on moral, intellectual, physical, aesthetic, and work for Chinese students in his report to the 20th National Congress. International education standards include professional skills, ethical principles, attitudes, and judgment alongside technical competence (International Federation of Accountants, 2026). With the rapid development of big data and Large Language Models, accounting practice and education are undergoing transformation. Industry currently has an urgent demand for comprehensive accounting professionals who possess high professional ethics, are highly skilled in information processing, analysis, judgment, and decision-making, proficient in tax planning, and with expertise in financial risk management (Kokina & Davenport, 2017; Moll & Yigitbasioglu, 2019).

However, accounting education in higher education institutions still faces significant challenges in implementing moral education requirements: some lectures are not good at integrate moral education elements with theoretical knowledge closely, and teaching models have not fully adapted to the new demands for talent competencies in the digital economy era. Reviews ask how accounting ethics should be taught and where it belongs in a program (Mardawi et al., 2021; Poje & Zaman Groff, 2022). To address the disconnect between

moral/ideological education and specialized coursework, this study identified the core elements of moral education inherent in the curriculum of Principle Accounting. The TAM approach connects accounting knowledge, practical skills, and professional values in this course. In order to support students' development beyond technical skills, the teaching team generates various changes through revising assessments, improving the digital learning platform, and strengthening cooperation with other departments and industry partners. Moral education remains central, alongside intellectual, physical, aesthetic, and work-related development. The course aims to prepare well-rounded accounting graduates who can apply their knowledge, act with professional integrity, and think creatively. In doing so, it puts the educational goal of fostering virtue into practice.

2. The Theory-Application-Morality Framework and Course Objectives

2.1 The Theory-Application-Morality framework

Courses at application-oriented universities today should develop students' theoretical knowledge and their ability to use it. They should also address values, mainly through moral education and ideological and political education. In the Theory-Application-Morality (TAM) model, instructors pay attention to students' feelings, attitudes, and conduct. Classroom discussion gives students a chance to reconsider their assumptions and

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reflect on their outlook and social responsibilities. The aim is for them to move beyond earlier ways of thinking and carry these changes into life beyond the classroom.

At an applied university, students should move from knowing a rule to using it responsibly. Biggs's (1996) principle of constructive alignment requires intended outcomes to appear in teaching and assessment. Lawson et al. (2014) likewise argue for capabilities that remain useful across an accounting career, beyond first-job routines. We therefore ask students to explain an accounting treatment, test its assumptions, and consider the people affected. Take an impairment estimate. The calculation must be correct, but its inputs need evidence. Students should be able to explain when a different estimate would be warranted and what that change would mean for users of the accounts.

Automated calculations do not transfer responsibility from accountants to the systems they use. Research recommends teaching accounting rules alongside the motives, character, and standards of

conduct that shape how those rules are applied (Mardawi et al., 2021; Poje & Zaman Groff, 2022). Nowadays, AI and blockchain are changing accounting work quickly. Automation and data analysis have made many tasks faster and more accurate. This also places greater demands on accountants' professional ethics and sense of social responsibility.

Accounting ethics and values education can help students develop sound professional values and consider their responsibilities to others. When faced with a complex financial case, students should be able to explain how their decision meets both ethical standards and legal requirements. Teaching these questions alongside accounting theory and practical skills can help prepare well-rounded accountants with technical competence and professional integrity.

2.2 Moral education objectives

The university mission, program outcomes, and applied orientation informed five moral education objectives for the course (Table 1)

Table 1. Moral Education Objectives for the Accounting Course

Objective	Expected student behavior
Responsibility	Act honestly and objectively, treat others fairly, and accept responsibility for professional work.
Professionalism	Use professional standards and workplace experience to develop disciplined habits of study and practice.
Moral character	Carry sincerity, reliability, diligence, and integrity from personal conduct into accounting work.
Scientific reasoning	Combine evidence-based reasoning and professional skepticism with concern for the people affected by financial decisions in a digital economy.
Innovative thinking	Notice social needs, consider the public interest, and approach innovation responsibly.

These objectives are consistent with IES 4, particularly its treatment of professional judgment, skepticism, ethical principles, continuing development, and social responsibility during initial professional development (IFAC, 2026).

3. An Innovative Pathway for Moral Education in Accounting

3.1 Overall design

This design was produced after reviewing the

mission of Nanning University's School of Digital Economy, the plans for its four undergraduate programs, and research on accounting education. We mapped decisions already present in the course and asked where students might need to discuss their moral implications. Constructive alignment guided the links among outcomes, activities, and assessment (Biggs, 1996). Lawson et al. (2014) informed our emphasis on work beyond a graduate's first appointment.

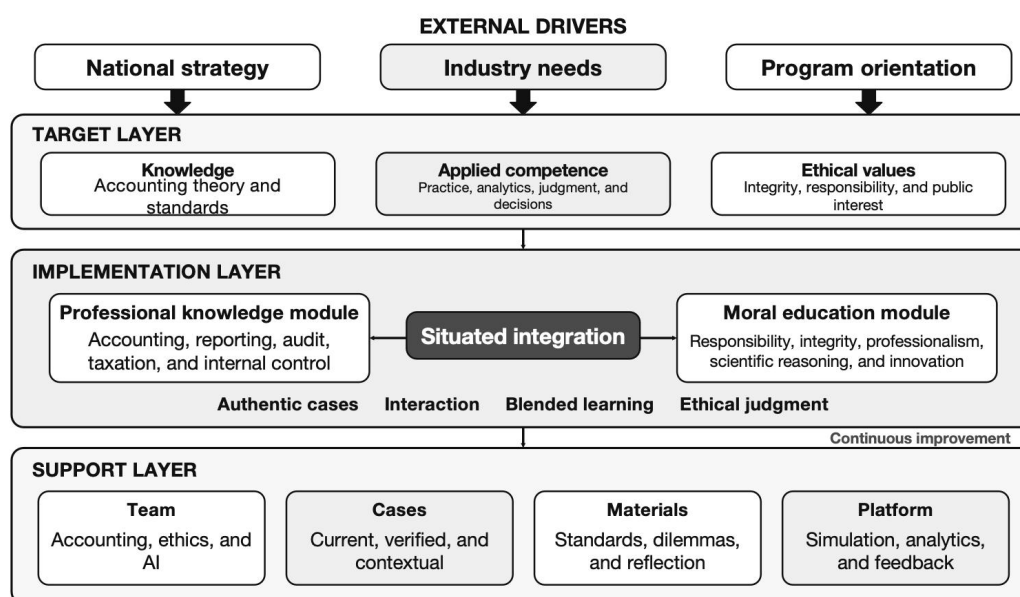


Figure 1. Three-Layer Framework for Integrating Moral Education into Accounting

Target layer. The Target Layer states what students are expected to learn. They need to understand accounting principles, use them in practice, and consider the values involved in professional decisions. These outcomes guide teaching and assessment, in keeping with Outcome-Based Education (OBE). They are set with national policy priorities, the needs of the accounting profession, and the focus of the degree program in mind. The moral education goal asks students to take responsibility for their work, act ethically, and understand the duties that come with being an accountant. The course aims to develop this awareness alongside technical ability and prepare graduates for the demands of accounting practice.

Implementation layer. At the Implementation Layer, a dual-channel approach integrates the theoretical knowledge module with the moral education module. The theoretical knowledge module is the foundational vehicle, seamlessly embedding moral education into every stage of teaching. When teaching theoretical knowledge, real case studies and industry standards are introduced to help students understand the significance of accounting work for economic principles and social trust. It fosters an ethos rooted in integrity for students. Reviews regard this work as more useful than memorizing a code without using it (Mardawi et al., 2021; Poje & Zaman Groff, 2022). Furthermore, through analyzing complex business transactions and in-time industry trends, the curriculum is able to stimulate students' innovative thinking. On the other hand, this method encourages scientific inquiry and the ability to transcend conventional approaches,

thereby deeply integrating professional learning with moral development and enabling the simultaneous enhancement of students' professional capability and ethical conduct.

Support layer. The support layer is dedicated to providing a platform, institutional safeguards, and resource updates to facilitate the integration of moral education. To align with the new trends of the digital economy and "AI+". This layer will introduce LLMs and big data applications. It will assemble interdisciplinary teams comprising accounting experts, moral education lecturers, and technical specialists in AI models to foster the simultaneous enhancement of teachers' theoretical capability and their capacity to instill moral values. Simultaneously, web-crawling technology will be utilized to collect data across the internet, continuously updating and enriching case studies to ensure that moral education remains a constant thread, allowing moral values to permeate teaching content in a subtle, organic manner (Miao & Cukurova, 2024; Miao & Holmes, 2023). Regarding textbook development, theoretical knowledge will be organically combined with moral education—incorporating elements such as professional ethics, social responsibility, ideological and political education, and value guidance. These are meaningful in cultivating students' professional integrity and sense of social responsibility.

The three layers interact during delivery. Course targets decide which cases and activities go into class. Those activities then show whether students can make sense of the targets and whether the resources on hand are enough. Teachers use what they learn to revise the cases, materials, platform, or assessment

before the next run. We treat the framework as a working cycle, not as three lists to be worked through separately.

3.2 Teaching process

The course runs on work done before class,

during class, and after it. Preparation raises the accounting issue and the moral question attached to it. Class time goes to analysis and discussion. Assessment supplies the evidence that shapes the next iteration. Figure 2 sets out the sequence.

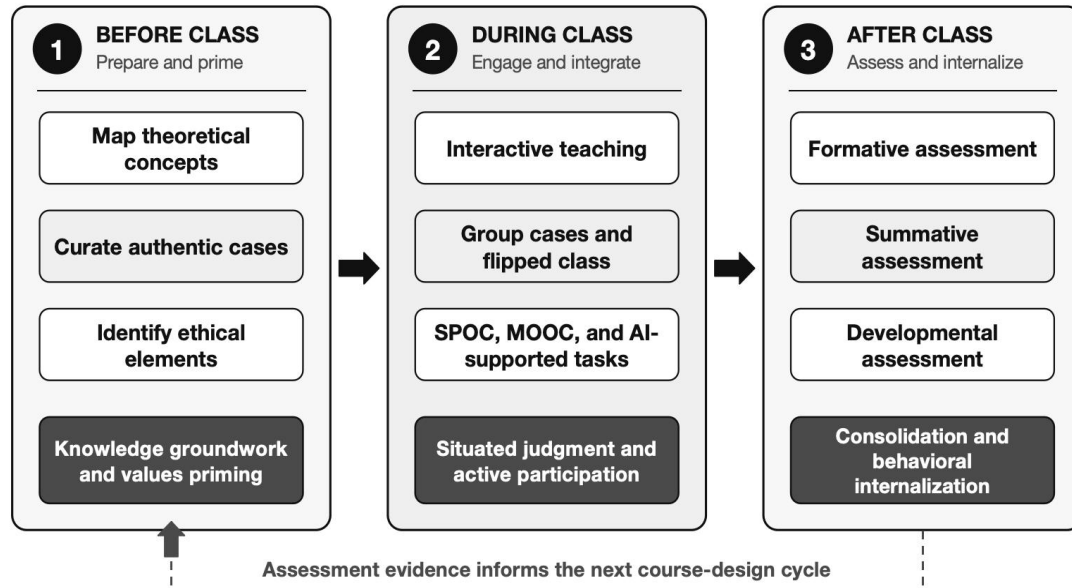


Figure 2. Teaching Process for the Integrated Accounting Course

Note. SPOC means small private online course, and MOOC means massive open online course. Results from assessment are used when the course is revised.

Before class: The lecturer first introduces the accounting concepts students need to understand a case drawn from practice. The case might involve financial fraud or show how a company meets its tax obligations. Students then use those concepts to examine what happened and discuss the responsibilities of the accountants involved. In the same lesson, they work through the technical material and consider the ethical choices behind it.

During class: Lecturers employ interactive teaching methods that integrate accounting theory with case studies focused on moral education, in order to improve values such as honesty, integrity, responsibility, and professional ethics. Through a "flipped classroom" approach, students prepare in advance and then discuss their perspectives on accounting ethics within the context of intelligent financial environments. Advance preparation gives flipped and blended discussions a definite question to resolve (O'Flaherty & Phillips, 2015). Furthermore, discussing the intersection of technology and accounting, incorporating moral education, encourages active student participation and the simultaneous enhancement of accounting skills and professional character, thereby fostering the synergistic development of intellectual and moral education in the classroom.

After class: Progress assessment is integrated into classroom teaching. It examines students'

understanding of accounting theory and their participation in discussions of ethics-related cases. Group assignments and flipped-classroom activities provide further evidence of their professional reasoning. A summary assessment takes place through the final examination. Technical questions test accounting knowledge, while scenario-based questions assess ethical judgment. Ongoing assessment follows students' development beyond the classroom. It draws on practical activities and learning records from the online platform to examine knowledge retention and the development of professional values over time. Together, these assessments support students' accounting competence and professional conduct throughout the course.

4. Support and Quality Assurance for Moral Education Integration

4.1 A scientifically grounded teaching evaluation system

Professional values take time to become part of a student's way of thinking. Their effect on judgment may only become clear over several tasks. The course therefore needs to follow that development over time. Assessment can examine what students understand about professional ethics, how they explain a difficult choice, and how they act in class or practice. Teachers can evaluate their work, and

students can reflect on their own progress. Feedback from classmates and industry mentors adds other perspectives. Particular attention is needed to pay to changes in students' attitudes, level of engagement, and the evolution of their values during the learning process.

Assessment draws on observations by teachers, students, peers, and enterprise mentors. These perspectives are not interchangeable: a teacher can evaluate a technical explanation, while an enterprise mentor may observe how a student handles a practice task. Classroom work, case reports, project presentations, scenario tests, and selected behavioral indicators provide the record for feedback. Assessors should state the basis for their judgments so that students can revise their work. Across repeated tasks, the course can then examine participation, sensitivity to ethical problems, and the student's ability to carry a stated principle into a professional decision (Mardawi et al., 2021).

4.2 A digitally enabled learning platform

Digital resources are useful insofar as they support a defined teaching task. Accounting-related units can share cases, videos, laws and regulations, discussion forums, assignments, peer review, and feedback through an online platform. AI and data-analysis tools may help instructors locate recent cases, organize student work, or adapt guidance to different learners. They can also introduce errors and privacy risks. Each proposed use should therefore be judged against a course outcome and reviewed for accuracy, privacy, and human oversight (Miao & Holmes, 2023; Moll & Yigitbasioglu, 2019).

MOOC and SPOC platforms give students a single place to find resources, complete interactive work, and receive feedback. Virtual simulations can present misstatement, audit evidence, privacy, or competing stakeholder interests as problems for analysis. AI-assisted audit and financial analysis should also expose the tool's limits and possible biases. Automation may redistribute work, but the accountant remains responsible for the judgment reached (Kokina & Davenport, 2017). Teachers therefore need practical AI literacy to design tasks in which students retain agency and responsibility (Miao & Cukurova, 2024).

4.3 Collaborative education mechanisms

In this study, the teaching team and cooperative companies jointly revise course content, prepare a case database drawn from the accounting industry, and arrange internship placements. During an internship, students can see how professional ethics applies to decisions in the accounting work process. Students can also consider who is affected by those decisions and what responsibilities an accountant has. On the other hand, teaching team members meet regularly with staff from the partner firms. These

activities help lecturers keep up with changes in accounting work and the standards firms expect employees to follow. The cooperative companies also provide recent examples that we can bring back to class.

5. Teaching Outcomes and Transferability

The curriculum reform based on the TAM framework has been implemented in the second semester of the 2021-2022 teaching year. The course aims to develop professional competence and character together. It asks future accountants to put lawful public and national interests ahead of improper private gain.

Across several semesters, more than 80 students from the School of Digital Economy signed up for the Junior Accountant examination, and many came to members of the teaching team for advice. Interest in competitions grew at the same time, alongside career guidance and professional teaching. With the lead instructor's guidance, students from the 2020 Economics and Finance cohort won several Guangxi regional awards in the ICBC Cup Financial Innovation Competition. The instructor received an outstanding adviser award.

Building the case repository has changed how the teaching team works. Teachers follow developments in the profession, in policy, and in current affairs, then work out which events raise questions that belong in an accounting class. The team is now experimenting with open-source large language models and intelligent agents to link technical analysis with ethical reflection. The tools do not choose sources or grade student work on their own. Those decisions, and the design of the lesson, stay with the teachers (Miao & Cukurova, 2024).

These results record activity and participation; they do not show that the reform caused any change in ethical judgment. We have no comparison group, no validated measures taken before and after the course, and no long-term record of how students behave. A stronger evaluation would set a baseline, use rubrics that make scoring decisions visible, put evidence from students next to evidence from enterprise mentors, and follow learners into later courses and placements. Data of that kind would begin to show whether changes in professional identity and judgment outlast the semester.

6. Conclusion

The Theory-Application-Morality (TAM) framework brings moral education into accounting lessons from preparation through assessment. Its three layers set course goals, show how students work toward them, and identify the support teachers need. Case work asks students to use accounting knowledge and practical skills while considering

professional responsibility. Digital resources, industry partners, and revised assessment support that work. The available records show how the course has been implemented. They cannot tell us whether students' ethical reasoning or conduct has changed. Future work will use clearer criteria for formative assessment and follow students over time. We also plan to work with colleagues in other disciplines to refine the framework and examine whether it can be adapted to other courses. The goal is to prepare accountants who can do technical work well and act with integrity.

Conflict of Interest

The authors declare that they have no conflicts of interest in this work.

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