

Siddhajyoti Interdisciplinary Journal (SIJ)

Vol. VI, January 2025

(A Peer Reviewed Open Access Research Journal)

ISSN: 2645-8381

Published by Research Management Cell, Siddhajyoti Education Campus, Sindhuli

<https://www.nepjol.info/index.php/sij>

The Role of Individual Moral Cognition in Accounting Integrity: A Study on Ethical Decision-Making in China's Evolving Economy

Liao Yiyu

Email: 1390818256@qq.com

Huang Yuheng,

Email: s1156751@s.eduhk.hk

Zhong Qin

Email: 2106355070@qq.com

Huang Can

Email: cihhhh@qq.com

Article History: *Received:* 30 June 2024; *Reviewed:* 30 November 2024; *Accepted:* 10 December 2024

Abstract

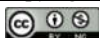
Against the backdrop of China's economy transitioning towards stable and high-quality development, the importance of accounting integrity as a cornerstone trait has become increasingly prominent. This study delves into the complex dynamics of accounting and individual moral cognition, aiming to uncover the deeper societal, economic, and cultural roots behind decision-making in accounting practices and maintaining ethical standards. In this mixed methods approach, the data were gathered through quantitative survey and interviews and the data were analyzed using ANOVA and thematic analysis. The study findings reveal that the lack of accounting integrity is a multifaceted issue deeply rooted in the intricate interplay of societal norms, economic pressures, and individual ethics. Moreover, the results show that the level of individual moral cognitive development has an impact on accounting ethical decision-making. In conclusion, the findings of the study advocate for establishing a comprehensive governance system that addresses the underlying reasons for accounting integrity lapses, reshaping the accounting landscape by fostering a national climate of integrity and emphasizing ethical behavior in accounting practices to rebuild trust within the financial ecosystem.

Keywords: Accounting integrity, societal norms, economic pressures, mixed methods approach

Introduction

As China's economy enters the stage of steady and high-quality development, the cornerstone role of accounting integrity becomes more and more prominent, and it has become the guardian of market order and the bridge of trust. It requires to take the original transaction

Copyright 2025 © Author(s) This open access article is distributed under a Creative Commons



Attribution-NonCommercial 4.0 International (CC BY-NC 4.0) License.

Siddhajyoti Interdisciplinary Journal (Peer reviewed), Volume VI, January 2025

as the cornerstone, take rigorous accounting vouchers as the context, strictly follow the guidance of accounting standards, accurately and comprehensively reflect the enterprise's resource endowment, property rights structure and dynamic changes. At the same time, through scientific analysis and reasonable prediction, accounting information can also outline the grand blueprint of the future development of enterprises, meet the market participants' deep expectations for the potential and value of enterprises, and achieve the perfect integration of information authenticity and relevance. When the information users rely on these high-quality financial statements and have firm confidence in the financial strength and business performance of the enterprise, the market credit rating of the enterprise will be improved, and the competitive advantage will be significantly enhanced.

However, in the field of accounting practice, a phenomenon that cannot be ignored is that honesty and trustfulness, the cornerstone principle of accounting profession, are seriously ignored or even abandoned in some cases (Shawver, 2024). The distortion of accounting information has become a major hidden danger for the healthy development of domestic and foreign capital markets (Tang, 2014). In overseas markets, many China-related stocks have faced severe sanctions from the US capital market due to financial fraud, including well-known enterprises such as China Pharmaceutical Company Limited and Deloitte Touche Tohmatsu, which have suffered major blows and penalties for disclosing misleading financial information. At the same time, the domestic capital market was also not immune, accounting fraud scandals occurred frequently, and even energy industry giants such as petrochina and Sinopec were involved, suspected of improper behavior such as profit manipulation. The regulatory data of the Ministry of Finance in recent years is even more shocking. From the Announcement of Accounting Information Quality Inspection issued from 2004 to 2014, we can see that as many as 20.15% of accounting firms have been severely punished for violations, including fines, administrative warnings, confiscation of illegal gains and even suspension of practice, with a total of 1,254 accounting firms (Ministry of Finance of the People's Republic of China (Ed.). 2018) This series of events shows that the lack of accounting integrity and the decline of professional ethics have led to a substantial decline in the quality of accounting information, which not only seriously hindered the long-term development of enterprises, but also damaged the legitimate rights and interests of users of financial information, posing a threat that cannot be ignored for the harmonious, stable and sustainable development of China's economic society (O' Leary & Stewart, 2007).

It is undoubtedly a difficult and complicated task to deeply analyze the internal logic of accounting information distortion. However, under closer examination, the accounting fraud methods shown in these cases are actually lackluster and have long become an "old routine" in the public eye. Simply focusing on these specific methods, for the root cure of the problem of accounting information distortion, it is particularly weak, it ignores the deeper reason analysis.

It should not be too quick to blame the moral decline of accountants or the simple inadequacy of the legal system (Shawver, 2024). The lack of accounting integrity, which is rooted in the complicated social environment, is a multi-dimensional and multi-level problem. In practice, accountants are often in a delicate network of authority and responsibility, and the influence or restriction of their behavior plays a leading role quietly in the field of accounting business, making accountants struggle in the fierce collision of "emotion and rationality"

(Shawver, 2024). Faced with multiple conflicts, accountants are often caught in a dilemma and have to make "moral compromise". This compromise is not only the result of the intense game between personal professional ethics and the pressure of social reality, but also a helpless reflection of the accounting industry seeking survival and balance in the complex social environment. Therefore, in order to truly solve the problem of accounting information distortion, it is necessary to go beyond the surface phenomenon, deeply analyze the social, economic, cultural and other deep-seated reasons behind it.

Besides, accountants not only need to have comprehensive professional knowledge, but also need to uphold the core value of integrity. In view of the evolution of the international accounting environment and the continuous adjustment of the economic structure, the research focus of the accounting field has quietly shifted from the level of "things" to the dimension of "people" (Wu, 2003). From simply emphasizing the technical accuracy of accounting as a "business language" to exploring the ethical behavior science behind it, emphasizing its humanity and sociality. The deep reason for the lack of accounting integrity is often rooted in the behavioral distortion of accounting information generated when the implementers of accounting standards integrate subjective cognition into objective practice. This mechanism reveals the internal logic of accounting integrity. Thus, when discussing the root causes of behavioral distortion of accounting information, it is necessary to conduct an in-depth analysis from the individual cognitive and psychological levels to reveal the internal mechanism of individual distortion and group distortion of accounting information (Wu, 2003). Currently, China is actively advocating the construction of a social atmosphere of national integrity, which provides a valuable opportunity for reshaping accounting integrity. Given this, this paper focuses on the moral cognition of accountants themselves, aiming to help accounting practitioners identify ethical challenges in the accounting field, enhancing their sensitivity to accounting ethics, and teaching the methods and skills of accounting ethical decision-making, so as to optimize accounting behavior.

Literature Review

Definition and Studies of Ethical Decision-making

Ethical decision-making and conduct is an evolving concern for researchers, and has now been established as one of the future research agenda (Casali & Pernano, 2021). An empirical study of ethical decision-making in the course of the continuous exploration of ethical decision-making in the theoretical circle, its definition has undergone a transformation from vague to clear, from shallow to deep. The founding work of Velasquez and Rostankowski (1985) defined ethical behavior as those actions that can cause multiple advantages and disadvantages within the framework of human free will, and profoundly pointed out that ethical decision-making is the invisible psychological decision-making mechanism behind these behaviors, which is like an invisible hand. It guides individuals to make choices among complex moral considerations. Furthermore, Wu (2006) explored the close relationship between business activities and ethical decision-making, observing that the core of business behavior lies in the exchange and conflict of interests, and this inherent attribute makes business decision-making essentially a form of ethical decision-making. This viewpoint profoundly reveals the ubiquitous ethical considerations in commercial activities, challenges the previous concept of purely economic interest-oriented business decision-making, and urges people to pay more attention to moral responsibility and ethical norms in commercial activities (Wu,

2010). Similarly, Louis and Kevin (1983) explored the mechanism of ethical dilemmas from the perspective of professionals. In a word, when faced with multiple ethically sound options, professionals often find themselves in an ethical dilemma. This dilemma is not only specific to any particular profession, rather is commonly experienced by professional in all areas.

The ethical decision-making scenarios that accountants face in their daily work constitute a multi-dimensional and multi-layered complex field. These scenarios not only cover the active choice of accountants themselves whether to participate in or avoid specific misconduct, but also deeply involve their behavior in the face of misconduct within the organization, especially from the management. The response action that must be taken -- the reactive scenario. Smith et al. (2001) illustrates the complexity of this phenomenon, pointing out that accountants have a variety of response strategies when witnessing or learning of misconduct by supervisors or other members. These strategies can be broadly divided into internal and external categories: internal behavior focuses on seeking solutions through internal channels, such as privately communicating with colleagues, conducting discussions within the department, reporting to the internal audit department to initiate internal investigation procedures, or directly reporting issues to top management for proper handling within the organization. External behaviour, on the other hand, is more radical and involves exposing the problem to external bodies such as industry associations, regulators, the media and even customers in order to correct the misconduct with external force. However, as Lovell (2002) warns, accountants often face great risks and challenges when taking whistleblowing action. This realistic dilemma forces accountants to weigh pros and cons when making ethical decisions, considering factors such as personal safety and career development. Mencl and May (2009) have put forward four typical action options for accountants when facing ethical problems of organization members: First, choosing to conduct non-ethical behavior, which is not advocated by morality, but in some extreme circumstances, accountants may choose to protect themselves or have no choice. Second, there is the act of silence, that is, choosing to ignore or remain silent in order to avoid being directly involved in the conflict. Thirdly, it is the internal whistle-blowing behavior, which seeks to solve the problem through the internal mechanism of the organization. Final, there is external whistleblowing, the use of external forces to expose and correct misconduct. These four choices not only reflect the ethical dilemma and struggle of accountants in different situations, but also highlight the importance of strengthening organizational ethical culture, improving internal reporting mechanism and protecting the rights and interests of whistleblowers (Lovell, 2002; Mencl & May, 2009; Soltani & Maupetit, 2015; Thong & Yap, 1998).

In recent years, empirical research in the field of ethical decision making has shown a booming trend, and the above-mentioned studies have deeply explored two core dimensions: First, focusing on the formation path of individual ethical decision making in specific complex situations, aiming to reveal how people weigh moral considerations and make choices in different environments; The second is to comprehensively evaluate the profound influence of diversity factors on the ethical decision-making process, and try to build a comprehensive map of influencing factors.

For example, Ye's (2004) pioneering research, through in-depth analysis of the perception level of "ethical perception", the cognitive processing process of "ethical judgment", and the behavioral intention stage of "ethical intention", not only clarified the pillar position of these three core elements in the ethical decision-making system of enterprises as well as verifies the intricate and mutually reinforcing dynamic relationship between them. This finding provides a valuable theoretical guide for business ethics education and practice. In their groundbreaking research, Ferrell and Gresham (1985) deeply pointed out that ethical issues are not dealt with in isolation from individual will, but are deeply rooted in the broad social and cultural environment. This environment is not only the cornerstone of the ethical decision-making process, but also exerts a subtle influence on the moral judgment and choice of decision makers through its unique values, belief systems and norms of behavior. Under this framework, decision makers do not act solely on their own ideas when facing ethical dilemmas, but are influenced by three core factors: the individual's internal moral values and personality traits, the interaction with important people (such as colleagues, family members, customers) and their expectations and feedback, and the accidental intervention of external opportunities and situational factors. Ethical decision making is not only an immediate response to the present situation, but also a thoughtful consideration of the direction of future behavior. It directly shapes the performance of individuals or organizations in specific actions, which are not only about efficiency and results, but also about responsibility and justice. When these behaviors are put into practice, a crucial link follows - that is, the decision maker's reflection and evaluation of their own behaviors. This process is not only a simple self-examination, but also a profound analysis of the gap between ethical principles and practical effects, which encourages decision-makers to learn lessons from experience and adjust their ethical judgment standards and decision-making strategies in the future. Therefore, Ferrell and Gresham's theory constructs a dynamic and cyclic ethical decision-making model, in which the socio-cultural environment serves as the starting point and provides the macro background for ethical decision-making. As intermediate variables, individuals, important people and opportunities influence and shape specific ethical choices. The reflection and evaluation after the action is used as a feedback mechanism to continuously revise and optimize the subsequent ethical decision-making process. In a 2008 study, Daryl and Mark (2008) took accounting students as a specific sample group and explored in depth how their level of concern and sensitivity to ethical issues influenced their ethical decision-making process. The study revealed a remarkable finding: the higher the degree of emphasis individual students has on ethical issues, the weaker their motivation to engage in unethical behavior when faced with moral choices. This conclusion makes it clear that the inherent ethical importance constitutes a strong driving force, guiding accounting students to be more inclined to abide by ethical norms in practice and reduce the occurrence of misconduct. Therefore, this study not only deepens our understanding of accounting ethics education, but also provides important enlightenment for cultivating future accounting professionals with high ethical awareness (Ponemon, 1992).

After synthesizing the empirical research results of many scholars on the influencing factors of ethical decision-making process, the author deeply realizes that although the factors affecting ethical decision-making are complicated, they can be divided into two dimensions: the individual level and the environment level. In view of this, this paper selects the level of moral cognitive development, the core factor at the individual level, as the empirical research object to deeply explore its impact on ethical decision-making. The purpose of this choice is to more accurately analyze how the inner moral concept and judgment ability of individuals shape their ethical decision-making behavior, so as to provide theoretical basis and practical guidance for improving the quality of ethical decision-making.

From the individual level, the level of moral cognitive development is one of the core factors. The level of an individual's moral cognitive development is closely related to the ethical behaviors they make when facing moral dilemmas (Xue, 2021). At the same time, an individual's sense of professional mission also plays an indispensable role in ethical decision-making. Individuals with a higher sense of professional mission are more inclined to take actions in line with moral standards when they encounter moral challenges. From the environmental perspective, the role of financial ethics cannot be ignored, which suggests that ethics within organizations play an important role in guiding individuals to make the right ethical choices. Based on the above analysis, the importance of ethical decision-making in accounting professional practice is self-evident. The level of individual moral cognition and sense of professional mission are the key factors affecting ethical decision-making. Through in-depth understanding and research of these factors, accountants can be more effectively guided to make reasonable judgments and choices in the face of professional ethics challenges.

Studies in Individual Moral Cognition

Overview of the theory of moral cognitive development, as a window to understand the brilliance of human nature and moral growth, profoundly describes how individuals gradually build up a set of fine and profound moral evaluation system through the accumulation of learning and practice in the long river of life. This process is not only a clear outline of the boundary between right and wrong, good and evil in the depths of the soul, but also a keen insight and analysis of the intricate causal relationship behind the event. From the initial blind adherence to external rules to the gradual understanding and internalization of the moral principles behind those rules; from the hesitancy of relying on authoritative guidance to the firm determination of being able to think and judge complex moral issues independently, this process is not only the improvement of moral cognitive ability, but also the awakening of personality independence and moral autonomy. Kohlberg's (1969) theory of the stage of moral development is a refined and profound elaboration of this process. The six stages of moral development proposed by him are like the six stages of climbing the moral peak, and each stage marks the broadening of individual moral vision and the deepening of moral understanding (Ponemon, 1992). Therefore, the theory of moral cognitive development is not only a profound analysis of the path of individual moral growth, but also a unique insight into the power source of moral progress in human society. This idea is also reflected in the claims made by Ferrell and Gresham (1985) that the moral cognition is not only individual, but also largely influenced by their social and cultural context and specificities.

Research evidence conclusively shows that accountants who are at a higher stage of ethical cognitive development are better able to identify ethical challenges in accounting and tend to make decisions that follow ethical standards. This highlights the extreme importance of improving accountants' individual moral cognitive ability to ensure accounting ethical practice. Further analysis shows that different financial ethical orientations have different impacts on accounting ethical decisions: legal compliance type financial ethics can actively promote ethical accounting behaviors, while egoistic ethical concepts may breed bad behaviors. Therefore, it is of immeasurable value to construct a positive financial ethical environment to motivate accountants to make correct ethical decisions. Kohlberg's (1969) theory of the Model of Moral Cognitive Development (CMDM) profoundly points out that the stage of decision makers' moral cognition directly reflects their ethical level, and thus shapes their ethical intentions and behavior results (Ni, 2018). The empirical study of Goolsby and Hunt (1992) also supports this point. Through extensive investigation of CNC members, they found that individuals with higher levels of moral cognitive development are more inclined to show social responsibility and make socially responsible ethical behaviors (Goolsby & Hunt, 1992). In addition, Monga's (2007) DIT experiment on managers of listed companies further verified this view. The development level of managers' moral cognition is not only related to their own decision-making, but also significantly affects the ethical behavior of employees. A high level of moral cognition can effectively guide employees to follow ethical standards (Monga, 2007). Luft (2020) revealed the close relationship between moral reasoning ability and ethical behavior, pointing out that with the improvement of moral reasoning ability, the positive correlation between moral judgment and ethical behavior performance becomes more and more significant (Luft, 2020).

To sum up, all the theoretical discussion and notes on the empirical findings confirm that the level of individual moral cognition is an important driving factor for ethical behavior decision-making. Like in other professions, a high level of moral cognition often encourages accountants to make decisions more in line with ethical norms.

Studies in Moral Cognitive Development

Ethical connotation of the development of moral cognition deeply touches in the exploration and interpretation of moral concepts in the depths of the individual mind, and how these concepts can be applied and practiced in the complexity of the real world. Kohlberg's landmark theory draws a grand blueprint for the gradual growth of individual moral cognition, which is divided into six progressively deepening stages, each of which represents a different level of understanding of the two moral cornerstones of "justice" and "goodness" (Zhang, 2019). The theory of moral development is not only the accumulation of static knowledge, but also a dynamic journey of learning and self-transcendence. In this process, through the continuous accumulation of experience, reflection and practice, the individual's moral cognition judgment is like a sword in sharpening, becoming sharper and more precise. In particular, when faced with intense conflicts and challenges in moral cognition, those individuals who have reached a higher stage of moral development show more excellent coping ability, and they are able to transcend the constraints of superficial phenomena and make mature and responsible decisions guided by more firm and independent moral principles (Snarey & Samuelson, 2008). Lapsley (2006) is particularly insightful in emphasizing the centrality of the principle of justice in moral judgment as the highest level of human moral pursuit. In his

Siddhajyoti Interdisciplinary Journal (Peer reviewed), Volume VI, January 2025

view, the cornerstone of a harmonious society is the concept of justice that is widely recognized and practiced by all members. They can still adhere to the bottom line of morality in complex and changeable situations, treat every conflict and challenge with a fair attitude, and demonstrate a moral feeling of upholding morality and pursuing goodness. This is not only the tempering of personal character, but also a great contribution to the progress of social civilization (Lapsley, 2006).

Kohlberg's theory of moral cognitive development delicately constructs a progressive framework composed of three levels and six stages, and profoundly reveals the growth track of human moral concepts from simple to complex, from external drive to internal consciousness. At the initial level, the pre-customary level, moral judgments are mainly influenced by external reward and punishment mechanisms. In stage 1, individual behavior is almost entirely driven by the motivation to avoid punishment or pursue rewards, and moral standards are directly related to tangible consequences, reflecting the primitive and direct moral cognition. In stage 2, although still somewhat egocentric, individuals begin to realize the connection between the satisfaction of their own needs and ethical behavior, although this satisfaction is often limited to the realm of self-interest. With the deepening of moral cognition, individuals enter the level of custom. At this level, moral judgments are more influenced by social norms and authority. In stage 3, individuals begin to attach importance to the evaluation of others, positioning the moral standard to obtain the approval of others, and the right behavior is often to build and maintain a good image in the eyes of others. In stage 4, law and authority become the main basis of moral judgment, individuals realize the importance of obeying laws and social rules, and moral behavior is more reflected in respect and obedience to the existing order. In stage 5, individuals begin to recognize that everyone has inalienable rights, and that moral principles aim to maintain the fairness and justice of the social contract, reflecting a deep understanding of individual rights and social responsibilities. In stage 6, moral judgment reaches a new height, that is, making decisions based on the principle of fairness. Such decisions not only take into account the ethical consequences in specific situations, but also contain a sense of justice and social responsibility beyond personal interests, showing the maturity and depth of moral cognition. The higher stage of moral reasoning not only means that individuals show higher competence in solving moral dilemmas, but also marks a fundamental change in their way of thinking. This change is reflected in three aspects: greater differentiation, that is, the ability to identify different moral values and perspectives in moral dilemmas; More comprehensive, that is, can reasonably classify these different moral values, and consider the correlation and influence among them; More generalized means that one can use more abstract and universal moral principles to guide one's behavior, transcend the constraints of specific situations, and show a broader and far-reaching moral vision.

Through Kohlberg's theory of the stage of moral reasoning, we can more vividly understand the profound moral implication of the "audit opinion" dilemma story. From the initial indifference and disregard, to gradually realize the importance of audit opinions; These six stages, from compromise based on personal goodwill to ultimately putting social fairness and integrity first, not only show the trajectory of auditor ethical cognition, but also reveal the moral and ethical principles that accountants should follow when making independent

professional judgments. These principles transcend the limitations of personal interests and are guided by ethical principles to ensure that accountants can stick to the bottom line and make the right decisions in the face of complex and changing professional challenges (Brugman & Weisfelt, 1996). Stage 1: In this initial stage, auditors are not yet completely out of the self-centered frame of mind, and they may put personal interests ahead of professional responsibilities. When standard audit opinions conflict with their own interests, auditors may appear indifferent and may even choose to sacrifice professional ethics for personal gain. This attitude is undoubtedly a serious deviation from the professional spirit of accounting, and also highlights the necessity and urgency of improving moral cognition. Stage 2: With the initial awareness of ethics, auditors begin to realize the importance of audit opinions to clients and themselves. However, this understanding remains at the surface, driven primarily by external rules or customer needs. In weighing the pros and cons, auditors may be inclined to choose a course of action that is more favorable to them, even if it may result in a loss of interest to the client. Although auditors at this stage have begun to pay attention to ethical issues, they have not yet developed stable moral judgment ability. Stage 3: In this stage, the auditor's ethical awareness and responsibility are significantly enhanced. They begin to look beyond simple rule-following to the ethical meaning behind their actions. When a standard audit opinion is critical to a client, well-intentioned auditors may be willing to sacrifice their own interests to protect the client's legitimate interests. This choice of behavior based on intrinsic ethical motivations marks an important turning point in the development of auditor ethics. Stage 4: With the accumulation of professional knowledge and deepening of ethical awareness, auditors begin to rely more on auditing standards and regulations as a guide to professional conduct. They recognize that compliance with professional standards is key to ensuring audit quality and maintaining the reputation of the profession. In this phase, the auditor's behavior is more standardized and standardized, and they strive to make fair and sound judgments within the scope of the rules. Stage 5: When auditors reach this stage, they begin to look at their professional practices from a broader societal perspective. They realize that their decisions affect not only their customers, but also the interests of other stakeholders and even society as a whole. Therefore, in deciding whether or not to issue a standard audit opinion, the auditor will consider a number of factors to ensure that his or her actions are consistent with the spirit of the social contract and the principles of integrity. This way of thinking about the interests of the whole society reflects the auditor's high professional ethics. Stage Six: Eventually, when auditors reach the highest stage of ethical cognitive development, they will achieve a perfect integration of personal and social values. They recognize that the fairness and integrity of the whole society are the highest standards above the interests of any individual. At this stage, auditors are not only concerned with the integrity and responsibility of their own profession, but also with the civilization and progress of the whole society. They practice universal ethical principles with practical actions and contribute to the healthy development of society and economy. These six stages not only show the whole process of auditor professional ethics development, but also reveal the lofty mission and responsibility of accountants as guardians of the social contract.

Although these principles are not obvious, they are deeply rooted in the professional behavior of accountants, and they are closely linked with many values and moral norms in

our society, which together constitute the foundation of social and economic ethics. In short, accountants are entrusted with the sacred task of ensuring the integrity of financial information in the economic system, a solemn promise they make to society as a whole (Armstrong, 1993).

Methods and Procedures

This paper adopts the scale research method, which quantifies the subjective and abstract content by means of a questionnaire, and uses scores to correspond to certain characteristics to the measurement of an object. The participants of this study included 239 accounting personnel. Moreover, SPSS and ANOVA were applied in the data analysis., as detailed out in the sections below.

The Design of Questionnaire

This study used a questionnaire survey to gather. This questionnaire consists of three main parts. The first part is the basic personal information, including four questions in this section, mainly on gender, age, length of service and education, and the respondent makes a single choice among the options under each question according to their real situation. The second part is the Defining Issues Test (DIT), which was developed by Rest in 1992 to measure stages of moral development. The standard DIT consists of six moral dilemma stories (Lockwood, 1978). The respondent is asked to choose an action path and then to make a judgement about the importance level of the 12 questions (or items, topics, arguments, statements, etc.) that follow each story and that represent typical perspectives on the stages of moral cognitive development - developmental stages 2-6. Due to the highly specialized nature of the accounting profession, four dilemmas representing the professionalism of accountants were used, as proposed by Welton in 1996. In this section, two stories were selected about ethical dilemmas that would be encountered in the practical work of an accountant. The respondents were first asked to make behavioural choices, then to evaluate the choice of 12 questions according to five levels of importance, and finally to select and rank four of the 12 questions as the most important ones. The third part is the Multidimensional Ethics Scale (MES), which was designed by Reidenbach and Robin (1991) for the measurement of ethical decision-making. In this section, two ethical dilemmas commonly faced in accounting, namely commercial bribery and falsification of accounting data, and their derivation cases. Each case has 3 questions in which the respondent ethically evaluates the choices made by the protagonist of the story based on their own moral and behavioural principles.

Interview

In addition to the questionnaire, structured interviews were conducted with six purposively selected participants who engaged in the accounting profession. While selecting the six interviewees from the surveyed 239 persons, categorical consideration was made as in

Table 1
Demographic Details of Interview Subjects

Gender	Occupation	Age
Male	Senior Accountant	45
Male	Forensic Analyst	35
Male	Junior Auditor	29
Female	Chief Financial Officer	50
Female	Financial Accountant	38
Female	Internal Auditor	42

The data from the interviews and those from the questionnaire were analyzed separately. First the quantitative data findings have been reported and this is followed by qualitative findings. Although the individuals were approached selectively for the interview and these data were reported thematically, the questionnaire data obtained from the total of 239 informants were analyzed statistically using ANOVA.

Results and Discussion

As mentioned before, the findings of the study have been reported in quantitative and qualitative terms, given the different nature of the data and the research questions formulated for this study. The major findings of this study come from the quantitative survey which are complemented by the qualitative findings briefly reported later.

Quantitative Result

Research Question 1 : What is an individual's level of moral cognitive development?

Table 2

Individual Moral Cognitive Development Level Scale

Dimension	\bar{x}	S.D.
Audit opinion - P marks	34.22	4.93
Reimbursement approval -- P marks	35.81	4.27

This study analyzes the development level of accountant's individual moral cognition from the two dimensions of audit opinion and reimbursement approval. Kohlberg P score (custom level) is used to compare the development level of individual moral cognition. The average value of the overall dimension of audit opinion and reimbursement approval is 34.22 (4.93) and 35.81 (4.27) respectively. In general, the average level of ethical cognition in the dimension of audit opinion is higher than that of reimbursement approval.

Difference Analysis of Different Demographic Characteristics in the Level of Personal Moral Cognitive Development

This study explored level of cognitive development of accounting ethics among the participants. Table 3 provides the details here.

Table 3

Gender Differences in the Level of Cognitive Development of Accounting Ethics

Dimension	Male- \bar{x}	Male-S.D.	Female- \bar{x}	Female-S.D.	
Audit opinion - P marks	35.44	4.96	32.94	4.69	t1.616
Reimbursement approval -- P marks	35.96	4.96	35.65	3.54	t .226

a = .05
t(.05,df=31) = 1.696

Independent samples t-test was used to analyse the differences between men and women, Table 2 shows the differences between genders in the level of development of individual ethical perceptions, where there is no significant difference between males and females on the audit opinion dimension (t=1.616, p>0.05), and the level of ethical perceptions of males and females on the audit opinion are 35.44 and 32.91, respectively; on the dimension of reimbursement approval, again there was no significant difference between males and females

($t=0.226$, $p>0.05$), and the level of ethical perceptions on reimbursement approval for males and females were 35.96 (4.96) and 35.65 respectively.

Table 4
Age Differences in the Level of Cognitive Development of Accounting Ethics

Dimension	Under 25 years	25-30 years	31-36 years	36 years and over	
Audit opinion - P marks	32.43±4.71	34.28±5.94	34.65±3.80	35.99±5.08	F .663
Reimbursement approval – P marks	35.75±3.98	35.42±5.07	35.73±4.21	36.93±3.75	F .166
a = .05					
F(3,25) = 2.991					

One-way ANOVA was used to analyse the age differences, and Table 3 shows the differences in the level of development of individual ethical perceptions among the different age groups. On the dimension of audit opinion, there was no significant difference between different age groups ($F=0.663$, $p>0.05$), below 25 years, 25-30 years, 31-36 years and 36 years and above in the level of moral cognition on audit opinion were 32.43, 34.20, 34.65 and 35.99, respectively. The level of ethical perceptions on audit opinion increased with increasing age. On the dimension of reimbursement approval, there is also no significant difference between age groups ($F=0.166$, $p>0.05$), the level of ethical perceptions on reimbursement approval below 25, 25-30, 31-36, and over 35 years of age are 35.75 (3.98), 35.42 (5.07), 35.73 (4.21), and 36.93 (3.75), and the same the level of ethical perceptions in claims approval increased slightly with the increase in age.

Table 5
Work-age Differences in the Level of Cognitive Development of Accounting Ethics

Dimension	1 year and under	1-3 years	3-5 years	5+ years	
Audit opinion - P marks	32.43±4.71	34.28±5.94	34.71±4.00	35.71±4.70	F .623
Reimbursement approval – P marks	35.75±3.98	35.42±5.07	35.13±3.93	37.61±3.86	F .515
a = .05					
F(3,25) = 2.991					

One-way ANOVA was used to analyse the differences in length of service, and Table 4 shows the differences in the level of development of individual moral cognition by length of service. On the dimension of audit opinion, there was no significant difference between different working ages ($F=0.623$, $p>0.05$), where the level of moral cognition on audit opinion for working ages less than 1 year, 1-3 years, 3-5 years, and more than 5 years were 32.43 (4.71), 34.28 (5.94), 34.71 (4.00), and 35.71 (4.70), respectively, and the level of moral cognition on audit opinion increased as the working ages increases, the level of

ethical perception on the audit opinion increases. On the dimension of reimbursement approval, there was also no significant difference between different ages of service ($F=0.515, p>0.05$), and the levels of ethical perceptions on reimbursement approval for ages less than 1 year, 1-3 years, 3-5 years, and more than 5 years were 35.75 (3.98), 35.42 (5.07), 35.13 (3.93), and 37.61 (3.86), respectively. Table 6 presents the development of accounting ethics based on education level.

Table 6
Educational Differences in the Level of Cognitive Development of Accounting Ethics

Dimension	College and below	Bachelor's degree	Master's degree and above	
Audit opinion - P marks	34.59±3.90	34.52±5.23	28.30±3.76	F 1.569
Reimbursement approval -- P marks	36.28±4.16	35.50±4.43	37.28±4.52	F .244

a = .05
F(3,25) = 2.991

Differences in educational qualifications were analysed using one-way ANOVA, and Table 6 shows the differences between different educational qualifications in the level of development of individual moral cognition. On the audit opinion dimension, there was no significant difference between different educational qualifications ($F=1.569, p>0.05$), where the level of ethical cognition in audit opinion for college and below, bachelor's degree, and master's degree were 34.59, 34.52, and 28.30, respectively. In the dimension of reimbursement audit, there is also no significant difference between different educational qualifications ($F=0.244, p>0.05$), where the level of ethical perception in reimbursement approval for college and below, bachelor's degree, and master's degree are 36.28, 35.50, and 37.28, respectively.

Regression Analysis of Individual Moral Cognitive Development Level and Accounting Ethics Perception

Table 7 presents an overall parameters of individual moral cognitive development levels on perceptions of accounting ethnics, and Table 8 presented the regression analysis.

Table 7
Parameters of Individual Moral Cognitive Development Levels on Perceptions of Accounting Ethics

R	R Square	Adjusted R Square	Std. Error of the Estimate	F	Sig.
0.082	0.007	-0.02	3.285533	0.252	.618

Table 8
Table of Regression Coefficients and Significance Test of Individual Moral Cognitive Development Level on Accounting Ethics Perception

Model	B	Std. Error	Standardized Beta	t	Sig.
(Constant)	34.16	1.822		18.745	0
Ethical Cognition	0.205	0.407	0.082	0.502	0.618

Table 7 shows that the R-square of individual moral cognition development level and accounting ethics cognition is 0.007, where the F-statistic of the regression equation is 0.252, which corresponds to a significance of 0.618, which indicates that the regression effect of individual moral cognition level and accounting ethics cognition is not significant. Table 8 shows the regression equation of individual moral cognition development level and accounting ethics cognition, where the regression coefficient of individual moral cognition level is 0.205, which corresponds to a non-significant regression coefficient ($t=0.502$, $p=0.618>0.05$), and the level of individual moral cognition plays a positive role in guiding accounting ethics cognition.

Regression Analysis of Individual Moral Cognitive Development Level and Accounting Ethical Judgement

This study further explored the relationship between individual moral cognitive development and accounting ethical judgment. Table 9 and 10 elaborate this concern.

Table 9
Parameters of Individual Moral Cognitive Development Levels on Accounting Ethical Intentions

R	R Square	Adjusted R Square	Std. Error of the Estimate	F	Sig.
0.103	0.011	-0.016	1.461	0.395	0.533

Table 10
Regression Coefficients and Significance Test of Individual Level of Moral Cognitive Development Accounting Ethics Intention

Model	B	Std. Error	Standardized Beta	t	Sig.
(Constant)	6.381	2.564		2.489	0.017
Ethical Cognition	-0.046	0.073	-0.103	-0.629	0.533

Table 9 shows that the R-square of individual moral cognitive development level and accounting ethical judgement is 0.011, where the F-statistic of the regression equation is 0.395, which corresponds to a significance of 0.533, which indicates that the regression effect of individual moral cognitive level and accounting ethical judgement is not significant. Table 10 shows the regression equation of individual moral cognition development level and accounting ethical judgement, where the regression coefficient of individual moral cognition level is -0.046, which corresponds to a non-significant regression coefficient ($t=-0.629$, $p=0.533>0.05$), and the level of individual moral cognition plays a negative guiding effect on accounting ethical judgement.

Regression Analysis of Individual Moral Cognitive Development Level on Accounting Ethical Intentions

Similar analysis was made to explore regression of individual moral cognitive development on accounting ethical intentions. Table 11 and 12 illustrate this concern.

Table 11
Overall Parameters and ANOVA Table of Individual Moral Cognitive Development Levels on Accounting Ethical Intentions

R	R Square	Adjusted R Square	Std. Error of the Estimate	F	Sig.
0.261	0.068	0.043	1.281	2.707	0.108

Table 12
Regression Coefficients and Significance Test of Individual Level of Moral Cognitive Development on Accounting Ethics Intention

Model	B	Std. Error	Standardized Beta	t	Sig.
(Constant)	8.248	2.248		3.668	0.001
Ethical Cognition	-0.105	0.064	-0.261	-1.645	0.108

Table 11 shows that the R-square of individual moral cognitive development level and accounting ethical intention is 0.068, where the F-statistic of the regression equation is 2.707, which corresponds to a significance of 0.108, which indicates that the regression effect of individual moral cognitive level and accounting ethical intention is not significant. Table 12 shows the regression equation of individual moral cognition development level and accounting ethics intention, where the regression coefficient of individual moral cognition level is -0.105, which corresponds to a non-significant regression coefficient ($t=1.645$, $p=0.108>0.05$), and the level of individual moral cognition has a negative guiding effect on accounting ethics intention.

Qualitative Analysis

The interview responses reveal that varying levels of moral cognitive development influence ethical decision-making in the accounting profession. Individuals with high levels of moral cognitive development, such as seasoned professionals with over 20 years of experience, demonstrate advanced moral reasoning. These practitioners prioritize core ethical principles like honesty, integrity, and transparency, allowing them to advocate for ethical practices even when facing significant external pressures. Their decision-making is deeply rooted in personal and professional ethical standards, which are often reinforced through mentorship and real-world experiences.

Through interviews with accounting practitioners of different genders and backgrounds, the result indicate that the level of moral cognitive development has a significant impact on accounting ethical decision-making. Senior Accountant (male, 45) emphasizes integrity and ethical responsibility over management pressure. The chief financial officer (female, 50) interviewed insisted on the importance of transparency and the company's long-term credibility that is also closely linked with ethical decision-making. Internal auditors (female, 42) maintain accuracy and accountability in the face of management pressure. Forensic accountants (female, 38) emphasize justice and accountability and refuse requests from clients to revise their findings. Financial Analyst (male, 35) advocates transparency, informing investment risks to protect stakeholders. Junior auditors (male, 29) report financial errors and seek support from superiors to maintain personal integrity.

Discussion

The quantitative and qualitative findings reported in the previous section indicate that ethical decision-making is affected by several factors that are closely related with individual’s

cognitive development as well as the factors that are connected with social and cultural dynamics they are surrounded with. This finding resonates the claims made by previous literature as well. For instance, in the field of business management, Elango (2010) pointed out that the decision-making situations which managers face in their daily work often contain complex ethical factors. Although these factors may not always be explicitly perceived or valued by managers, they influence the outcome of decisions in subtle ways. Another equally important concern raised by this study is about the ethical dilemma faced by professionals. Ferrell and Gresham (1985) and Xue (2021) acknowledge the value of the social, cultural and personal factors (e.g., motivation) affect ethical decision-making. In this study, the ethical cognition of the participants was found to be higher than that of reimbursement approval. However, the perception of the ethical standards and responsibility was positive among the accounting professionals. Besides, experience, learning and mentoring played a key role in enhancing ethical decision-making among accounting professionals. Such a finding is supported by Kohlberg's (1969) theory of moral cognitive development that put moral reasoning as one of the important factors affecting professional decision-making. This implies that new accountants to maintain high ethical standards and promote transparent practices. Experienced practitioners have strengthened their ethical convictions and decision-making skills through years of experience and mentorship so that their internal quality can be maintained and social responsibilities can be discharged (Huang et al., 2022). The results suggest that practitioners with different levels of ethical cognitive development display different approaches to ethical decision-making, underscoring the importance of ongoing education and guidance.

On the other hand, those with developing moral reasoning, who have moderate levels of moral cognitive development, navigate ethical dilemmas by balancing their personal values against external pressures. These individuals, typically with 10 to 15 years of experience, are guided by emerging ethical principles, which are strengthened through continuous professional development and exposure to diverse ethical challenges. The participants in this study during their interview revealed this fact. Their decision-making reflects a growing commitment to transparency and stakeholder interests, as they learn to resolve conflicts by aligning their actions with evolving ethical standards, which also shows that increment in experience level has a positive relation with their awareness towards the ethical decision-making. For instance, a senior accountant with over 20 years of experience emphasized the importance of integrity, choosing to uphold these values over succumbing to management pressures. They develop empathy in ethical decision-making (Mencil & May, 2009).

In addition to this, the findings also suggest that experience and mentorship emerge as critical factors in shaping moral cognitive development and ethical decision-making skills among accounting professionals. This is a matter of socialization as one of the significant factors of ethical reasoning (Ponemon, 1992; Shawver, 2024). On the other hand, practitioners with moderate moral cognitive development exhibit a willingness to resolve conflicts and advocate for ethical practices, even when their personal values are challenged. Their decision-making frameworks are still evolving, but they demonstrate a growing commitment to justice and transparency. These individuals benefit from continuous learning and mentorship, which help refine their ethical reasoning skills and enhance their ability to navigate complex ethical dilemmas. Continuous learning and ethical challenges bolster professionals' ability to uphold ethical standards and advocate for transparency. Experienced accountants advise newcomers

to maintain these standards and to prioritize stakeholder interests, emphasizing the importance of honesty and accountability.

These findings underscore the necessity of ongoing education and professional growth in fostering ethical decision-making within the accounting industry. By cultivating strong moral cognitive development through training, mentorship, and experience, accounting professionals can better navigate ethical complexities and maintain integrity in their work.

Conclusion

This study examined how different levels of moral cognitive development influence ethical decision-making among accounting professionals. The findings revealed that accountants with higher levels of moral cognitive development prioritize core ethical principles such as honesty, integrity, and transparency, which are also part of individual as well as the social and cultural environment. These professionals possess advanced moral reasoning, enabling them to navigate complex ethical challenges while maintaining a commitment to ethical standards. This decision-making approach reflects a long-term perspective, focusing on ethical implications rather than short-term gains. Similarly, a chief financial officer with extensive experience highlighted the significance of transparency and the company's reputation, resisting shareholder pressure to manipulate financial forecasts for immediate benefits. On the contrary, individuals with moderate levels of moral cognitive development demonstrated an evolving awareness of ethical principles and decision-making frameworks. These practitioners are still developing their ability to balance personal values with external pressures. A forensic accountant emphasized justice and accountability, refusing to alter investigative findings despite client pressure. This focus on transparency and fairness is indicative of her commitment to ethical principles. Additionally, a financial analyst, through training and experience, advocated for stakeholder protection by providing accurate information, even when faced with internal challenges. The impact of moral cognitive development on ethical decision-making is further underscored by the role of experience and learning. Continuous professional development, ethics training, and mentorship are pivotal in shaping moral cognitive development. High-level practitioners often credit their mentors and experiences for solidifying their ethical beliefs and decision-making abilities. This highlights the importance of creating an environment that supports ethical growth and fosters a culture of integrity and transparency within organizations. The study's findings also reveal how different levels of moral cognitive development manifest in ethical decision-making. Accountants with high levels of moral cognitive development consistently prioritize core ethical principles, even in the face of external pressures. Their decision-making processes are characterized by a commitment to truthfulness and reliability. They are more likely to advocate for ethical practices and resist unethical demands, thereby contributing to a culture of integrity within their organizations.

The study suggests that ongoing professional development, ethics training, and mentorship are essential for enhancing moral cognitive development and ethical decision-making in the accounting profession. Organizations are expected to invest in these areas, providing opportunities for learning and growth that foster a culture of integrity and transparency. By prioritizing ethics education and mentorship, the industry can cultivate a workforce that consistently upholds high ethical standards, leading to greater trust and credibility in financial

reporting. With improved moral cognitive development, accounting professionals are expected to make more ethical decisions, benefiting the industry as a whole. Enhanced ethical decision-making will result in increased stakeholder confidence and reduced instances of unethical behavior. Practitioners will experience personal and professional growth as they engage in continuous learning and ethical development, improving their ability to address ethical challenges effectively. Organizations play a crucial role in supporting the ethical growth of their employees by creating an environment that prioritizes integrity and transparency. By investing in ongoing ethics education and mentorship programs, organizations can cultivate a workforce that consistently adheres to high ethical standards. This will lead to improved trust and credibility in financial reporting, benefiting both practitioners and stakeholders.

References

- Armstrong, M. B. (1993). Ethics and professionalism in accounting education: A sample course. *Journal of Accounting Education*, 11(1), 77-92. [https://doi.org/10.1016/0748-5751\(93\)90019-F](https://doi.org/10.1016/0748-5751(93)90019-F)
- Brugman, D., & Weisfelt, M. E. (1996). The development of moral reasoning and professional judgment of auditors in public practice. In W. Michael Hoffman (ed.), *The ethics of accounting and finance: trust, responsibility, and control*. Quorum Books
- Casali, G. L., & Perano, M. (2021). Forty years of research on factors influencing ethical decision making: Establishing a future research agenda. *Journal of Business Research*, 132, 614-630. <https://doi.org/10.1016/j.jbusres.2020.07.006>
- Elango, B., Paul, K., Kundu, S. K., & Paudel, S. K. (2010). Organizational ethics, individual ethics, and ethical intentions in international decision-making. *Journal of Business Ethics*, 97, 543-561. <https://doi.org/10.1007/s10551-010-0524-z>
- Ferrell, O. C., & Gresham, L. G. (1985). A contingency framework for understanding ethical decision making in marketing. *Journal of Marketing*, 49(3), 87-96.
- Goolsby, J. R., & Hunt, S. D. (1992). Cognitive moral development and marketing. *Journal of Marketing*, 56(1), 55-68. <https://doi.org/10.1177/002224299205600106>
- Huang, P., Jiao, Y., & Li, S. (2022). Impact of internal control quality on the information content of social responsibility reports: A study based on text similarity—Evidence from China. *International Journal of Accounting Information Systems*, 45, 100558. <https://doi.org/10.1016/j.accinf.2022.100558>
- Lapsley, D. K. (2006). Moral stage theory. In *Handbook of moral development* (pp. 55-84). Psychology Press.
- Lockwood, A. L. (1978). The effects of values clarification and moral development curricula on school-age subjects: A critical review of recent research. *Review of Educational Research*, 48(3), 325-364. <https://doi.org/10.3102/00346543048003325>
- Louis P. W., & Kevin C.W. (1983). Ethical Dilemmas in Various Stages of Organizational Development. *Academy of Management Review*, 8(4), 690-697. <https://doi.org/10.5465/amr.1983.4284684>

- Lovell, A. (2002). Moral agency as victim of the vulnerability of autonomy. *Business Ethics: A European Review*, 11(1), 62-76. <https://doi.org/10.1111/1467-8608.00259>
- Lu, H. (2009). On the practical significance of Kohlberg's theory of moral cognitive development. *Contemporary Education Forum (Second half Monthly)*, (04), 9-11.
- Luft, A. (2020). Theorizing moral cognition: Culture in action, situations, and relationships. *Socius*, 6, 2378023120916125. <https://doi.org/10.1177/2378023120916125>
- Mencel, J., & May, D. R. (2009). The effects of proximity and empathy on ethical decision-making: An exploratory investigation. *Journal of Business Ethics*, 85, 201-226. <https://doi.org/10.1007/s10551-008-9765-5>
- Ministry of Finance of the People's Republic of China (Ed.) (2018). Official website of the Ministry of Finance. <http://bit.ly.mof.gov.cn>
- Monga, M. (2007). Managers' moral reasoning: Evidence from large Indian manufacturing organisations. *Journal of Business Ethics*, 71, 179-194. <https://doi.org/10.1007/s10551-006-9133-2>
- Ni, Y. (2018). The enlightenment of Kohlberg's moral cognitive development model to moral education in Chinese universities. *Journal of Jiamusi Vocational College* (02), 160-161.
- O'Leary, C., & Stewart, J. (2007). Governance factors affecting internal auditors' ethical decision making: An exploratory study. *Managerial Auditing Journal*, 22(8), 787-808. <https://doi.org/10.1108/02686900710819643>
- Ponemon, L. A. (1992). Ethical reasoning and selection-socialization in accounting. *Accounting, Organizations and Society*, 17(3-4), 239-258. [https://doi.org/10.1016/0361-3682\(92\)90023-L](https://doi.org/10.1016/0361-3682(92)90023-L)
- Rest, J. R. (1992). *Development in judging moral issues*. University of Minnesota Press.
- Reidenbach, R. E., Robin, D. P., & Dawson, L. (1991). An application and extension of a multidimensional ethics scale to selected marketing practices and marketing groups. *Journal of the Academy of Marketing Science*, 19, 83-92.
- Shawver, T. J. (Ed.). (2024). *Research on professional responsibility and ethics in accounting*. Emerald Publishing Limited.
- Snarey, J., & Samuelson, P. (2008). Moral education in the cognitive development tradition: Lawrence Kohlberg's revolutionary ideas. In *Handbook of moral and character education* (pp. 69-95). Routledge.
- Soltani, B., & Maupetit, C. (2015). Importance of core values of ethics, integrity and accountability in the European corporate governance codes. *Journal of Management & Governance*, 19, 259-284. <https://doi.org/10.1007/s10997-013-9259-4>
- Tang, J. (2014). *Study on the economic consequences of accounting behavior choice*. [Master's dissertation, Northwest University].
- Thong, J. Y., & Yap, C. S. (1998). Testing an ethical decision-making theory: The case of softlifting. *Journal of Management Information Systems*, 15(1), 213-237.
- Velasquez, M. G., & Rostankowski, C. (1985). *Ethical: Theory and practice*. Prentice Hall.

- Welton, R. E., Lagrone, R. M., & Davis, J. R. (1994). Promoting the moral development of accounting graduate students: An instructional design and assessment. *Accounting Education*, 3(1), 35-50. <https://doi.org/10.1080/09639289400000004>
- Wu, H., & Liu, H. (2006). A review of research on ethical decision making in the west. *Foreign Economy and Management*, 28(12), 48-55.
- Wu, H. (2010). Themes and prospects of research on ethical decision making in western enterprises. *Net Wealth*, (18), 209-212
- Wu, L. (2003). The "Tripartite method" of accounting information distortion: Theoretical framework and evidence. *Accounting Research Study*, (01), 25-30+65.
- Xue, W (2021), The Development Level of Moral Cognition, Professional Mission and Audit Ethical Behavior. *Chinese Certified Public Accountants*, (06), 36-42+3.
- Ye, W. (2004). The constitutive elements of the ethical decision-making process and their interrelations: Model and demonstration. *Soft Science*, (04), 75-77.
- Zhang, X. (2019). Reinterpretation And Enlightenment of Kohlberg's Theory of Stages of Moral Cognitive Development. *Inner Mongolia Education*, (29), 28-29.

Authors

Liao Yiyu is an undergraduate from Haikou University of Economics.

Huang Yuheng is a graduate student in Master of Policy and Public Management (MPPM) at the Education University of Hong Kong. His research focuses on Cooperative Learning, Educational AI, and Pre-service Teachers development.

Zhong Qin is an undergraduate from Dongguan City University.

Huang Can is an undergraduate from Huizhou University.

This study is supported by a research project from Huizhou Philosophy and Social Science Planning Project in 2024 (HZSK2024GJ019), Project Title: Research on English Communication Strategies for the External Propagation of Huizhou Tea Culture in the Context of Rural Revitalization: A Case Study of Baitang Tea Culture in Huizhou Zou Fengmei, Lecture, School of Foreign Language, Huizhou University