

# *Innovation in Business Ethics and Accountant Professional Morality Education: Exploring the Path of Multimedia and Blended Teaching Models*

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**Abstract:** This study investigates the impact of innovative teaching methods, including multimedia technology and blended learning models, on students' ethical accounting practices. Employing a mixed-methods approach, quantitative surveys and qualitative interviews were conducted with participants in accounting education programs. The integration of multimedia tools, online resources, and a blended learning environment, enhanced by a flipped classroom approach and the BOPPPS teaching model, significantly increased student engagement. Descriptive and correlation analyses revealed a positive relationship between innovative teaching methods and ethical awareness. Qualitative insights underscored improved critical thinking and heightened ethical considerations. Findings suggest that multimedia technology and blended learning contribute meaningfully to cultivating ethical behaviour in accounting education. Recommendations are provided for educators to adopt these strategies for a dynamic and ethical learning environment.

## 1. Introduction

In the ever-evolving landscape of business education, instilling a robust foundation in business ethics and accountant professional morality is paramount. Traditional teaching methods often struggle to actively engage students and foster ethical practices. This research aims to bridge this gap by exploring the impact of innovative teaching methods, specifically leveraging multimedia technology and blended learning models, on cultivating students' ethical accounting practices. The teaching of business ethics and accountant professional morality is crucial for shaping the ethical decision-making abilities of future professionals [1]. However, the conventional lecture-based approach may fall short in creating an interactive and engaging learning environment. As educators strive to prepare students for the complex ethical dilemmas they may encounter in the business world, there is a growing need to reimagine teaching methodologies.

The primary objective of this study is to investigate how the integration of multimedia technology, including electronic question banks, online teaching resources, and platforms like Chinese University MOOC, coupled with the implementation of blended learning models, can enhance the effectiveness

of teaching business ethics and accountant professional morality. Specifically, we aim to explore the influence of these innovative teaching methods on students' engagement and their subsequent application of ethical principles in accounting practices. Our goal is to contribute valuable insights to the ongoing discourse on effective pedagogical strategies in business ethics education, providing educators with practical approaches to bridge the gap between theoretical knowledge and practical application. Through this research, we aspire to inspire educators, curriculum developers, and policymakers to embrace pedagogical innovations that foster a culture of integrity and ethical conduct in the field of accounting. The subsequent sections of this paper will delve into a comprehensive examination of the literature, the theoretical framework guiding our study, and the methodology employed in our exploration of these critical issues [2].

## **2. Introduction**

A mixed-methods approach is employed for data collection, encompassing both quantitative and qualitative methods. Participants from accounting education programs engage in a structured curriculum enriched with multimedia and blended learning components.

**Data Collection:** For quantitative data, surveys with Likert scales assess students' perceptions of the effectiveness of multimedia tools and blended learning in enhancing their understanding of business ethics and professional ethics in accounting. For qualitative data, in-depth interviews gather insights into students' experiences, challenges faced, and perceived impacts on their ethical decision-making in accounting scenarios.

**Data Analysis:** Quantitative data undergo statistical analysis for pattern identification, while qualitative data undergoes thematic analysis to extract meaningful narratives and perspectives.

## **3. Teaching Innovations in Practice**

### **3.1. Application of Multimedia Technology in the Classroom**

To enhance the learning experience, multimedia technology is strategically incorporated into the classroom setting, manifesting as electronic question banks, online teaching resources, and platforms such as Chinese University MOOC. This comprehensive integration aims to create a dynamic and immersive learning environment that transcends traditional lecture formats. The development of a business ethics and accounting ethics question bank becomes a focal point in this strategy. These question banks are not mere repositories of knowledge but dynamic tools designed to challenge students, encouraging critical thinking and the practical application of ethical principles. Furthermore, the incorporation of multimedia elements extends beyond traditional visuals to include interactive presentations and online resources catering to diverse learning styles.

### **3.2. Design and Implementation of Blended Learning Models**

The design and implementation of blended learning models represent a deliberate fusion of traditional face-to-face instruction with online learning components. This approach embraces various interactive and participatory methods, transforming the learning experience from passive knowledge reception to active student engagement [3]. The introduction of a flipped classroom approach plays a pivotal role in this model. Students engage with digital case repositories, electronic materials, and multimedia resources before class, laying the groundwork for meaningful in-class interactions. During face-to-face sessions, interactive discussions, workshops, practical exercises, and simulated experiments in the laboratory become integral components. This strategy fosters a collaborative learning environment, enabling students to actively participate in their educational journey.

### **3.3. Utilizing Advanced Pedagogical Approaches**

In addition to multimedia and blended learning, incorporating advanced pedagogical approaches further enriches the teaching innovations in practice. The concept of a flipped classroom, where traditional teaching methods are inverted to emphasize application and discussion, proves instrumental in engaging students and promoting active learning [4]. The BOPPPS teaching model (Bridge-in, Objective, Pre-assessment, Participatory learning, Summary) enhances student engagement by structuring lessons to actively involve students in the learning process. The "Bridge-in" establishes a connection between prior knowledge and the upcoming lesson, ensuring a smooth transition. Clear objectives set the stage for focused learning, while pre-assessment gauges students' existing knowledge. Participatory learning activities, such as group discussions and hands-on exercises, provide avenues for applying theoretical concepts. Finally, a summary reinforces key takeaways, promoting retention and understanding.

### **3.4. Building Digital Case Repositories**

A critical aspect of teaching innovation involves the creation and utilization of digital case repositories for business ethics and accounting ethics. These repositories house a curated collection of real-world scenarios, encouraging students to apply theoretical knowledge to practical situations. The process of building these repositories involves collaboration between educators, industry professionals, and experts in business ethics. Authentic case studies, reflecting the complexities of ethical decision-making in accounting, are digitized and made accessible to students. This approach ensures that the content remains relevant, up-to-date, and aligned with the dynamic nature of business ethics [5].

### **3.5. Building Digital Case Repositories**

To further enhance the learning process, the implementation of continuous feedback mechanisms becomes crucial [6]. Traditional assessments are complemented by real-time feedback loops, allowing students to gauge their progress and identify areas for improvement. The integration of digital tools, such as online quizzes and interactive platforms, enables instant feedback on students' understanding of ethical principles. This iterative feedback loop fosters a dynamic learning environment, promoting continuous improvement and refinement of ethical decision-making skills.

## **4. Impact of Student Engagement**

### **4.1. Influence of Student Engagement**

Student engagement is pivotal in shaping ethical practices in accounting. Actively involved students, participating in interactive discussions, workshops, and hands-on experiments, are more likely to internalize ethical principles and apply them in real-world scenarios. This study assesses engagement through participation rates, interaction with multimedia content, and active involvement in blended learning activities. Moreover, adopting the BOPPPS (Bridge-in, Objective, Pre-assessment, Participatory learning, Summary) teaching model enhances student engagement by structuring lessons to actively involve students in the learning process [7].

### **4.2. The Role of Teaching Methods in Promoting Ethical Accounting Practices**

Teaching methods are key determinants in influencing students' ethical accounting practices.

Beyond multimedia, optimizing teaching methods involves transitioning from passive knowledge reception to interactive and participatory modes. This includes student-led discussions, workshops, and practical exercises, creating a dynamic learning environment that fosters critical thinking and the practical application of ethical considerations in accounting practices. Integrating a flipped classroom approach and incorporating elements of the BOPPPS teaching model further enhances the effectiveness of teaching methods in promoting ethical accounting practices [8].

## **5. Data Analysis and Discussion**

### **5.1. Descriptive Statistical Analysis**

Before delving into the descriptive statistical analysis, it is imperative to provide a brief overview of the data source and methodology employed in this study. The data for this research were sourced through a comprehensive questionnaire survey distributed among a diverse sample of accounting students. The survey aimed to capture their perceptions of innovative teaching methods, specifically focusing on multimedia and blended learning models in the context of business ethics and accountant professional morality education.

The sample size comprised 300 participants, ensuring a representative and diverse cohort. The questionnaire included a range of variables designed to gauge students' engagement levels, perceptions of ethical principles in accounting, and the impact of multimedia and blended learning on their learning experiences.

Noteworthy variables encompassed in the questionnaire:

**Engagement Levels:** Participants were asked to rate their level of engagement with the course content, assessing the degree to which multimedia and blended learning methodologies contributed to their active involvement.

**Perceptions of Ethical Principles:** The questionnaire included items probing students' perceptions of ethical principles in accounting, exploring their understanding and application of ethical considerations in the professional context.

**Impact on Learning Experiences:** Participants were asked to reflect on how the integration of multimedia and blended learning models impacted their overall learning experiences, including factors such as comprehension, retention, and practical application of knowledge.

**Satisfaction with Teaching Innovations:** A set of questions gauged participants' satisfaction with the innovative teaching methods employed, aiming to understand the aspects of multimedia and blended learning that resonated positively with the students.

### **5.2. Statistical Analysis**

The descriptive statistical analysis of the collected data provides valuable insights into students' perceptions of the innovative teaching methods. Mean scores, medians, and standard deviations offer a quantitative understanding of the data set. Notably, the mean engagement levels show a significant increase ( $p < 0.05$ ), indicating a positive impact of multimedia technology and blended learning models on student participation.

### **5.3. In-depth Discussion of the Practical Effects of Teaching Innovations**

The practical effects of teaching innovations are evident in the observed increase in student engagement, aligning with theoretical expectations. Correlation analyses demonstrate a strong positive relationship ( $r = 0.75$ ,  $p < 0.01$ ) between engagement levels and the integration of multimedia and blended learning. This underscores the effectiveness of these methods in fostering active student

involvement. Moreover, qualitative insights from interviews provide nuanced perspectives on the practical relevance of ethical principles in accounting. Themes such as enhanced critical thinking and heightened awareness of ethical considerations consistently emerge, reinforcing the positive impact of teaching innovations. The integration of these findings with the earlier "Teaching Innovations in Practice" section solidifies the study's outcomes.

Research results of seasonal drought variation characteristics in Hunan and its different regions indicated: station proportion of annual drought and annual drought intensity of Hunan have visible stage distribution characteristics. Moreover, with the change of time, the drought has increased in different degree. For the season, it is primarily the summer drought and the autumn drought, followed by spring drought, and then the winter drought with low intensity. From the station proportion of drought frequency in each area, drought trends are the same as the trends of Hunan Province.

## 6. Conclusion

In summary, this study investigated the impact of innovative teaching methods, specifically the integration of multimedia technology, blended learning models, and advanced pedagogical approaches, on students' ethical accounting practices. The data analysis revealed a significant increase in student engagement, emphasizing the positive influence of these methods. The robust correlation between engagement levels and the adoption of innovative teaching approaches underscores their practical effects on students' comprehension of business ethics and professional ethics in accounting. Qualitative insights further highlighted the transformative impact, showcasing improved critical thinking and heightened awareness of ethical considerations among students. The synthesis of quantitative and qualitative findings solidifies the conclusion that multimedia technology, blended learning, and strategic teaching methodologies contribute meaningfully to the cultivation of ethical behavior in the accounting profession.

## 7. Recommendations for Future Research

Building on this study's outcomes, future research could delve into specific strategies for creating and implementing digital question banks and case repositories for business ethics and accounting ethics. Exploring innovative ways to collect and apply digital case repositories, including electronic materials and multimedia resources, both inside and outside the classroom, would enhance the digitization and diversification of teaching methods. Additionally, further investigation into the integration of flipped classroom approaches and the BOPPPS teaching model could offer insights into optimizing student engagement and promoting ethical practices in accounting education. Recommendations for educators include incorporating these strategies into their teaching practices to create a more dynamic and engaging learning environment. This study provides a foundation for future research and encourages educators, curriculum developers, and policymakers to embrace a digital and multi-dimensional approach to business ethics and accountant professional morality education. As the business landscape evolves, so must our educational strategies to ensure the ethical preparedness of future professionals.

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