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## FURTHER DISCUSSION ON THE IMPORTANCE OF ETHICS EDUCATION IN CHINESE BUSINESS UNIVERSITIES

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### ABSTRACT

*Business professional ethics education is directly related to the adult talents of students. It is one of the important conditions for colleges and universities to provide qualified business talents for the society and employers, and to ensure the normal operation of the economy and social order in their industries and the entire country. From the perspective of literature research, this paper sorts out and analyzes the main characteristics of business ethics education in European and American universities, and puts forward some suggestions for Chinese business ethics education.*

**Keywords :** Business; Professional ethics education; Feature; Suggest

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### INTRODUCTION

Strengthening the professional ethics education of college students in higher education institutions is determined by the task of higher education "cultivating high-level specialized talents with innovative spirit and practical ability for the development of morality, intelligence and physical development for the socialist cause of China". Sex determines that higher education must not only educate science, culture, and morality, but also professional quality and professional ethics. In 2004, the Opinions of the Central Committee of the Communist Party of China and the State Council on Further Strengthening and Improving College Students' Ideological and Political Education clearly emphasized that "the social morality, professional ethics and family virtue education should be widely carried out". College students' professional ethics education is conducive to the cultivation of adult talents in colleges and universities, the delivery of outstanding professionals for the society, and the overall improvement of education quality and social influence, which is an inevitable requirement for building a harmonious society. After graduation, most of the business majors in colleges and universities will go to banks, financial institutions, securities companies and other units to engage in economic and financial related work. The level of their professional ethics is very important to the development of themselves and their units and industries, and their serious consequences may even affect them. The normal operation of national economic construction. However, in recent years, a series of sensational business scandals have occurred, such as financial fraud cases of international companies such as Enron, WorldCom, Adelphia, etc., as well as China's repeated financial The securities executives' scandals have brought unprecedented attention to the professional ethics of employees in the economic and commercial fields. Professor Mark Weitz, a Nobel laureate in economics, believes that the market has no brain and heart, so it cannot be

expected to be consciously aware of the serious social problems it brings, and can't expect the market itself to correct this inequality. In this case, we must rely on law and ethics to regulate people's behavior [1]. The business ethics education in colleges and universities has also received more and more attention or questioning. The future business leaders are the first to be educated in business schools in colleges and universities, and it is incumbent on colleges and universities to cultivate their professional ethics. John Shad, chairman of the US Securities and Exchange Commission, believes that the university's business ethics curriculum is one of the prerequisites for ensuring that graduates practice ethical behavior. Julian Friedland pointed out in his book that "in today's society, it is difficult to find any subject in a business school that is more important than a business ethics course" [2]. At present, the status quo of professional ethics education in business majors in China is not optimistic. There is insufficient attention to professional ethics education, being "desertified" or "marginalized", the division of labor with ideological and moral education is not clear, the combination with professional is not close enough, the lack of teachers, teaching methods Single and so on.

At present, the status quo of professional ethics education in business majors in China is not optimistic. There is insufficient attention to professional ethics education, being "desertified" or "marginalized", the division of labor with ideological and moral education is not clear, the combination with professional is not close enough, the lack of teachers, teaching methods Single and other issues, this makes the professional effect of professional ethics education in colleges and universities of business is not good, it is difficult to be motivated. Based on the in-depth study and analysis of the research literature on business professional ethics education in famous universities or business schools in the United States and Britain, this paper summarizes its main features for reference in the practice of professional ethics education in business majors in China.

## MATERIALS AND METHOD

Main features of professional ethics education in business schools in Europe and America

### **1.1 Emphasizing business ethics and promoting the development of professional ethics education**

Com once asked the best business school professors to select the 20 worst CEOs. Most of the selected CEOs were involved in ethical and ethical issues. Nine of the top 10 were involved in obvious moral disputes. For example, Enra's CEO Ken Lay's deceptive behavior led to investor losses of \$60 billion, and WorldCom's CEO Bernie Ebbers involved \$11 billion in accounting fraud [3]. After a series of corporate scandals, Western countries, especially the United States, have paid more and more attention to the construction of business ethics, including the establishment of institutions at the national level, the creation of a social atmosphere, the common concern of enterprises, and the importance of colleges and universities for vocational education.

The "Defense industry initiative" activity, which began in the United States in 1986, began to systematically extend ethics education to the working environment. The Federal Sentencing Guidelines, which was implemented in 1991, also encouraged the company to conduct ethics training [4].

At the beginning of the 21st century, several major corporate scandals occurred. For example, Enron, the largest energy company in the United States, went bankrupt due to financial scandals, implicating Arthur Anderson, a company with 85,000 employees, bankrupted in the following year due to financial fraud. In particular, the June 2002 World Communications Accounting Scandal "completely undermined the confidence of (US) investors in the (US) capital market", which also directly led to the Sarbanes-Oxley Act. Introduced [5], the bill is also known as the "Public

Company Accounting Reform and Investor Protection Act", "to work to enhance corporate transparency, integrity and company reliability, to combat corporate fraud that led to corporate scandals and financial bankruptcy" [6].

A large number of corporate scandals have also attracted the attention of social enterprises and academic circles. In 2005, a number of American companies and academic circles jointly issued a convention, arguing that there are three main reasons for corporate scandals: the company does not pay enough attention to unethical behavior; the company often faces pressures such as mergers, restructuring, and downsizing, as well as the company's decentralized structure, which makes it difficult to find and punish unethical behavior; the company's traditional preventive measures are difficult to cope with the latest situation [7]. The Convention also believes that business ethics should shift from the current emphasis on ethical behavior to the development of a good moral environment and culture, especially to foster a good corporate ethical culture. American social enterprises or foundations often sponsor business school ethics education programs, such as John Shad, chairman of the US Securities and Exchange Commission, to approve a \$20 million business ethics program at Harvard Business School [8], supported by the Exxon Education Fund. Wharton Professional Ethics Education Research Project [9], James S. The University of Northern Illinois Business School, funded by the Kemper Foundation, integrates moral education into graduate programs, etc. [10].

The requirements of industry associations or business school certification bodies are also one of the important promoters for promoting business ethics education in colleges and universities. At present, the most influential business school certification institutions—the American University Business School Alliance (ACBSP) and the International Association of Business Schools (AACSB), have standardized the content, time, and teaching objectives of professional ethics education. Among them, AACBSP requires the education program of the college to include the education of business ethics and legal environment [11]; AACSB has required the business school to provide moral education courses from the beginning, and developed the Ethics Education Task Force (EETF) in 2004, emphasizing positive The importance of carrying out ethical education is that students should be taught the corporate governance norms and relevant national laws and regulations, emphasizing that business schools should foster ethical culture and behavior, promote students' attention to moral behavior, and inform the consequences of their unethical behavior [12];

In 2005, AACSB's revised standards required undergraduate programs to include "moral understanding and reasoning skills" education. Undergraduate and graduate programs must have "educational and legal responsibility for business and society" education, and educate teachers and students about their educational ethical responsibilities. Provisions were made [13]. Brinkmann and Sims pointed out that the slightly better ethical status of American colleges and universities is largely related to AACSB certification requirements [14]. In 1982, only 40% of the institutions surveyed provided formal business ethics education in different forms [15], and after 5 years, 47% of AACSB-certified business schools offered courses on business ethics [16]. By 1991, Schoenfeldt et al estimated that 91% of AACSB-certified business schools in the United States had 10% of the total class time for ethics education, 73% of business schools had a special ethics-oriented curriculum, and 53% of business schools had Willingness to increase the hours of ethics education [17].

Cornelius et al. selected the top 100 MBA programs in the world by 25 Financial Times in 2004, and used other randomly selected US AACSB-certified MBA programs as a comparison to business ethics education in universities or business schools. Content inquiry, found that the former is often more active in the development of business professional ethics teaching [18]. Under the influence of

many factors such as society, industry and certification institutions, colleges and universities have also paid more attention to the professional ethics of business majors. According to the survey results of Schoenfeldt et al. for AACSB accredited colleges in the United States, 44% of the schools are undergraduate. The required course of business ethics, the remaining 56% is elective [19]. Cummins' survey of 162 institutions in the UK shows that 43% of graduate programs and 57% of undergraduate programs carry out different forms of business ethics education [20]. The University of Southern Utah has listed business ethics education as a compulsory course since 2001, accounting for about 11% of business ethics education in core courses such as accounting and management[21].

### **1.2 Creating a Moral Environment and Strengthening the Moral Construction of Commercial Colleges.**

The business school's own ethical environment, as well as the social responsibility, play a subtle role in the education of students' business ethics. The school itself should establish a good moral image and form a good moral atmosphere. In his book "The Future of Universities and the United States", Derek Bok said that universities should consider a wider range of environmental creation outside the classroom. The important part is to have a clear regulation of prohibition of deception, cheating, theft, violence, and prohibition of freedom. Speeches and other illegal behaviors form a constraint on all members of the school, highlighting the school's basic moral responsibility and strengthening moral behavior habits [22]. Many business schools have made great efforts in their own construction, and they have emphasized teaching and teaching, such as actively participating in social and community activities, attaching importance to the academic integrity of teachers, and providing humanized services to students. The European and American business schools have a prominent feature, that is, they all have clear hospital or pledge, encourage and restrict teachers and students, and strive to make business schools a moral and noble group. Teachers and students work together through ethical behavior. Acquired ethics. In 1988, in the survey of 82 MBA programs by the American Graduate Management Admission Examination Board, 56 business schools with feedback had behavioral conventions, students participated in the formulation of the convention, and discussed how to deal with breach of contract, such as the University of Notre Dame Business School. The training is "to create a top Catholic business school. Through first-class academic, professionalism and loyalty of everyone, we are committed to building an ideal community and developing the quality of humanity and personal integrity." Its mission and vision is to "cultivate Personal integrity, improve organizational efficiency, promote public interest, and contribute to social development"; the school's honor convention "I will not lie, deceive, steal, nor tolerate anyone doing such a thing." Approved by the Student Advisory Board, each student signs up after learning to comply. Some universities have graduates of business majors vowed to pledge to abide by professional ethics, especially law-abiding, ethical and social responsibility [23]. The Dean of the IE Business School in Spain advised business graduates to swear as follows: "I will use natural resources efficiently and sustainably, respecting the legitimate rights and dignity of everyone working for the company. Without violating this vow, I will enjoy success and the art of living. And I will be respected and give a good impression"[24]

### **1.3 Clarify educational goals, emphasizing both external moral binding and internal subjective initiative**

The orientation of educational goals directly affects the content and effects of education. China generally believes that professional ethics refers to the total number of behavioral norms that practitioners should abide by in their professional activities, mainly relying on public opinion, traditional habits and inner beliefs. It is the concrete manifestation of general social morality in the

field of professional life [ 25]. Therefore, college professional ethics education emphasizes norms more often, starting from moral constraints and norms, focusing on classroom teaching, emphasizing compliance with professional ethics, ignoring individual subjectivity, lacking moral problems and morality for students. The education of how to deal with dilemmas, as well as the professional ethics education of business majors.

In Europe and the United States, business ethics education is generally called Business Ethics. Scholars have great differences in the meaning and goals of business ethics. Callahan believes that business ethics courses have five goals: to stimulate moral imagination, to identify moral issues, and to cultivate Moral responsibility, exercise analytical skills, accept and reduce differences and ambiguities [26]. Powers and Vogel joined the sixth goal: integrating management capabilities and ethics [27]. Lewis believes that business ethics is a ethical code, standard, and principle that guides the right behavior for exceptional situations. Business ethics not only refers to virtue, integrity and quality, it involves a person who, when he needs to make a choice, should make a morally correct choice based on his own understanding [28]. Bateman pointed out that "the purpose of business ethics education is to let students know the ethical dilemmas that may be faced at work and how to predict the consequences of their choices." He proposed the model of business ethics course teaching - "philosophy-based The normative teaching method teaches students the traditional ethical theories and principles based on philosophy, and then teaches students how to apply the theory to practice and make logical and rational moral choices [29]. Griseri pointed out that business ethics teaching should not only be limited to pure knowledge transfer, but should be devoted to changing students' cognitive abilities and attitudes, not only focusing on individual rationality, but also on individual emotions and attitudes [30]. Researchers have pointed out that the purpose of business ethics education can be divided into three categories, namely, cognitive-tive competencies, behavioral compe-tencies, and managerial competencies [31].

It can be seen that the goal of business ethics education in Western countries is to educate students on how to understand the rights and responsibilities of the work. The way of taking action tends to provide students with a framework for how to resolve their own internal moral conflicts with others or the environment, and to develop students' thinking frameworks and ways of thinking to solve various moral dilemmas and moral conflicts. Improve the quality of personal work and life. Different educational goals will directly influence the choice of teaching content. Ernest Boyer, president of the Carnegie Foundation for the Advancement of the United States, proposes to implement value education through professional courses. Any professional course must answer three questions: "What is the history and tradition of this field? The society and economy it involves. What are the problems and what ethical and moral issues to face? [32]. Under the guidance of such educational thoughts, most students can consciously explore the relationship between professionalism and ethics, and the effect is inevitably much better than simply instilling knowledge or forcing students to study professional ethics.

## **1.4 Strictly control the teaching process and diversify measures to ensure the teaching effect**

### **1.4.1. Multi-teacher team with compound knowledge background**

Business moral education involves multi-disciplinary knowledge. There should be multi-disciplinary teachers in business, philosophy, and ethics. Morse believes that business ethics teachers should have both a knowledge of business environment and a knowledge of ethical theory [33]. Cowton and Cummins believe that it is necessary to have a knowledge base of philosophy and business management. His survey of British universities pointed out that the lack of suitable teachers is the main reason for the lack of ideals for undergraduate business ethics education. The lack of business ethics teachers from philosophy schools or philosophical foundations is lacking.

[34].The Wharton School of the United States is a teacher of ethics and leadership. [35] The University of Notre Dame's Business Ethics Theory course consists of four teachers. Two teachers in management and marketing direction teach the moral part, a management the teacher lectures on business ethics and sustainable development, and the pastor who is the dormitory administrator as a part-time teacher. The four teachers use the same teaching materials and teach together [36].

#### Diversified curriculum model

For the implementation of business ethics education, foreign academics believe that there are three modes of curriculum: a separate core course in ethics; integration or integration model: conduct ethical education (integration strategy) in core professional courses; There are separate courses and an integrated approach [37].

Each of these three types of curriculum models has its own characteristics and advantages. For example, Pip-er believes that it is easy to manage the individual courses, and it is easy to attract students' attention. Only one teacher is familiar with the relevant content; can focus on moral and ethical content, and facilitate the student system. Learn without being carried out under the pressure of a professional course. He believes that if the integration model is adopted, the problem is that not all teachers have the relevant knowledge base and can be qualified for moral or ethical teaching. In addition, the teaching of different teachers may overlap or even conflict [38]

Many scholars believe that the integration of business ethics education is more effective than the individual curriculum education. The reason is that a separate ethics course is easy for students to feel the disconnect between ethical issues and real life. If the business core curriculum teacher does not pay attention to the course, students may only put business The ethics course is seen as a course that needs to be passed. Even if students pay attention to it, if the teacher is "ethicfree" in the course, it will have an adverse effect on the learning effect [39]. Gandz and Hayes also believe that the adoption of integration strategies can make students more exposed to ethical issues and understand how to apply these theoretical knowledge in various fields. Different teachers and professors can avoid the risks that can only be brought about by a single teacher [40]. Wharton's research is more inclined to integrate models, arguing that moral and ethical education should be integrated as in the core curriculum [41]. According to the practice of Nova South University, Sims proposes to form a policy of "implementing ethical education in the curriculum setting" and implement ethical education in the core business curriculum. Of course, the adoption of the integration model is relatively more cumbersome, requiring an overall consideration of the entire curriculum setup, training of teachers and tracking and evaluation [42]. A survey of 239 deans in 2003 showed that most business schools integrate business ethics and CSR education into the MBA core curriculum, and a few colleges use a combination of separate courses and integration methods, less than 10%. It is a separate curriculum education, and 28% of respondents indicated that it is the most effective way to integrate moral topics into the core curriculum for education [43]. Trevino and McCabe also found that business majors in the US and Australia prefer to integrate business ethics into their professional curriculum [44].

Some scholars believe that business ethics education requires a comprehensive approach to teaching, through a separate curriculum to allow students to master the basic knowledge, and then use other courses or joint courses to carry out education [45].

#### **1.4.3. Rich teaching materials**

The long-term business practice and business education in Europe and America have formed a wealth of teaching materials, including textbooks and teaching cases. For example, Stone and Joseph listed 3 textbooks on business ethics used in schools, such as accounting standards. Business

law, financial management, etc. [46]. However, there is also a phenomenon in the United States. The most used countries in the United States are teaching materials in the United States. There are relatively few cases of localization and other teaching materials in the UK and Europe [47].

#### **1.4.4. Diverse teaching methods**

(1) The project teaching method has the advantages of strong pertinence, easy operation and compact links. Wharton has adopted an "experiential, action-learning based project" to conduct business ethics [48], including introductions, special readings, short courses, and series of lectures. The University of Northern Illinois Business School adopts The Building Ethical Leaders using an Inte-grated Ethics Framework Program [49].

(2) Business case teaching method.

Case teaching is the most widely used teaching method in teaching business schools, reflecting the true educational concept and bringing shock, reflection and reflection to students. Generally speaking, there are three types of cases: positive cases, which list the ethical behaviors of successful companies; negative cases, let students understand the consequences of unethical behaviors on the company; cases of ethical dilemmas in the company, stimulate students' thinking and participation, for their future Prepare for a similar situation. Buell et al. suggested understanding the specific behaviors in different legal, business, and cultural contexts through case studies and educating by analyzing large company scandals [50]. Some scholars believe that the use of real life ethical dilemmas is the most effective way, and it is best to use real cases in the school environment [51]. American universities pay attention to adjusting the curriculum and teaching methods at any time in combination with new situations. In the fall of 2002, Harvard alumni, the CEO of Enron, was suspected of being involved in the Enron scandal. Harvard Business School immediately re-adjusted the school moral education curriculum. Case studies are conducted to guide students in their work to be moral and disciplined [52].

(3) Business Ethics Lecture. Many schools offer professional ethics education through lectures. Post-lecture discussions allow students to understand and reflect on themselves, and practice to verify students' understanding [53]. Wharton's Speaker's series invited Donald Platte, former chairman of the Chemical Bank, to talk about money laundering for South African employees. Some schools even invited people with pre-criminal subjects to give lectures to college students, and the University of Maryland will also teach students. Brought to prison to discuss with white-collar offenders [54].

(4) Moral practice development - The just community approach.

Not only do the learners advocate the fair community education method of ethics education, but the idea is to learn ethics through "practical ethics" instead of virtual ethical discussions, encouraging students to participate in the construction of a just community and develop moral judgment. This type of teaching method shifts from considering course content to considering the use of schools as organizations or communities to promote moral development through ethical practices [55].

(5) Business ethics example method.

Thorne proposes to use the moral exemplar to "form and assess ethical sensitivity, promote and enhance ethical and ethical practice" [56], and Christensen also believes that moral example and self-reflection are effective means of improving moral courage. [57]. The most effective method found in the teaching of the University of Southern Utah is the moral role model demonstration and self-reflection essays [58].

In addition, there are other teaching methods such as ethical dilemmas [59], group tasks, role-playing, brainstorming [60] playing videos and reading company documents, etc. [61]

### **1.5 Conducting extensive and in-depth academic research to promote teaching**

Scholars' rich research on business ethics also reflects the development of business ethics education. First of all, there are many well-known journals related to professional ethics education and business ethics education, such as *Journal of Business Ethics*, *Teaching Business Ethics*, *Journal of Business Ethics Education*, *Journal of Academic and Business Ethics*, etc. Research experience provides a broad platform. Secondly, the research on business ethics education has reached a considerable depth and breadth, including whether business ethics can teach, how to teach, measure the effectiveness of education, specific teaching, gender and business ethics sensitivity, business school leadership style and ethical education The association, etc., these studies theoretically think about the reality, which in turn promotes the improvement of teaching effectiveness.

## **2. Reflections and suggestions on professional ethics education in business majors in China**

### **2.1 The change from the concept of heavy knowledge education to the cultivation of emphasis on values is the premise of professional ethics education in business.**

The importance attached to the professional ethics education of business major directly affects the effectiveness of education, while the educational concept directly affects the importance of professional ethics education. degree. In the development of business ethics education in China, we should first change the concept of values, moral and ethical education, and ensure the importance of business ethics education. Due to the lack of education marketization and the lack of educational professionalism, the commercial value of education has dominated, which has led to the compromise of the value and quality of higher education, which has weakened and impacted the values and ethics courses. In China's universities, there has been a long-standing ethical and moral education, and the ideological and political education has neglected the moral education, especially the professional moral education. Some colleges even think that professional ethics education is the employer's business. The status of foreign business ethics courses is gradually established. Cummins mentioned that British business schools first lacked the faculty positions of business ethics courses. Such teachers often face the skepticism of business school and philosophy school teachers. [62] Cowton pointed out that business ethics has been Strive for academic status [63]. In the United States, the professional education of a university needs to achieve two goals: one is to help students master the knowledge and skills of a certain profession; the other is to cultivate students with professional-related values. Therefore, each student must take up some professional ethics and professional ethics courses. Under the guidance of this concept, the status of professional ethics education can also be guaranteed.

### **2.2 Creating a multi-level and standardized professional ethics system, providing an external environment for business professional ethics.**

The professional ethics education in business schools in Europe and the United States has achieved remarkable results. It is common with governments, enterprises, industry organizations, certification bodies, and universities. Pay attention to the inseparable. Countries such as Europe and the United States have gradually formed a multi-level professional ethics education guarantee system, including the introduction of relevant laws and regulations by the government, the formation of ethical behavior standards by enterprises, and the publication of industry conventions by industry organizations. The certification bodies of business schools promote professional ethics education through certification. The norms and constraints create a good atmosphere for professional ethics education. At present, China is still far from forming such a complete and standardized vocational



ethics education system, and it still needs the attention of the state, society and universities.

### **2.3 The synergy of multiple teachers and teams to achieve the effect of cultivating all employees.**

Business ethics should give full play to the synergy of multiple teams and the effect of all employees. The faculty of professional ethics education in business can include professional teachers and philosophy. Or ethics teachers, student tutors, counselors and company managers, etc., these personnel should play their respective advantages, each with a focus on business professional ethics education, such as professional teachers focus on professional ethics education, philosophy or ethics The teachers focus on the foundation of moral theory, the tutors focus on academic moral education, and the off-campus professionals can conduct education through cases or from the perspective of employers.

### **2.4 Adopting diversified teaching methods to ensure the quality of teaching**

At present, the teaching methods of moral education in business in China are relatively simple, with classroom indoctrination and reasoning education, and it is difficult to ensure the effectiveness of education. Foreign countries have formed diversified teaching methods, such as reading classics, case teaching, video teaching, industry expert lectures, fair community teaching methods, introspective papers, role model demonstrations, etc. One of the important features is to attach importance to real education. In the United States, real education has been carried out thoroughly. American universities pay great attention to combining new situations and constantly adjust related courses and teaching, such as case teaching methods and fair community teaching methods. From the real life, students are actively discovering possible existence. Ethical and ethical issues, develop good moral qualities through community practice activities. China's business professional ethics education should also start from the case of students, rather than empty teaching.

### **2.5 Exploring the content system of professional ethics that is in line with the characteristics of business specialty and targeted.**

At present, the professional ethics education in China is mainly involved in the course of "Ideological and Moral Cultivation" and "Educational Guidance for College Students". The course content is often discussed in general. The combination of professional courses is not very close, and the same is true for business majors. It may be infiltrated in some professional teachers in professional classrooms. However, the content of professional ethics education with commercial characteristics is not enough, and the existing professional ethics education content emphasizes norms and The moral constraints on students, while ignoring individual subjectivity, lack education on how students deal with moral issues and moral dilemmas. In addition to the policies, norms, and conventions that should be understood by European and American countries, education is more about moral perception, moral judgment, moral decision-making, and moral reasoning. It provides students with the ability to solve their own internal problems in business practice. A framework for ethical conflicts with others or the environment, to improve personal job satisfaction, and to pay more attention to individual subjectivity and initiative. Chinese colleges and universities need to make professional ethics education in business reflect the professional characteristics, and at the same time embody the moral binding force, give full play to individual subjectivity and initiative.

### **2.6 Pay attention to absorbing high quality resources of professional ethics education from Chinese traditional culture**

While absorbing and learning from foreign advanced experience, we cannot discard the cultural treasures formed in China's long history. The educational thoughts and classic cases of professional

ethics education in ancient Chinese culture should be the source of professional ethics education in business. This is also the guarantee that China's commercial professional ethics education is not only in line with the times, but also in line with international standards and with Chinese characteristics. Some researchers and businessmen in the United States believe that they should learn or understand the philosophical and ethical knowledge of other cultures. Confucianism in China is the most influential philosophical school in Asia.

It also has profound guiding significance for professional ethics education. The main point is that "in the process of human moral development, the concept of love and harmony between people and people should be established" [64]. Ames proposed that Confucianism can provide two sources of reference for businessmen and managers around the world: First, the balance of knowledge, procedures, and technology will help people succeed and improve their quality of life; second, they must be eclectic in different cultures. [65] Huang also pointed out that moral behavior will bring personal success and social harmony. [66] Therefore, in the professional ethics education of business, it is necessary to be good at discovering and utilizing the high-quality resources that can be utilized in Chinese traditional culture. Compared with European and American countries, China's business professional ethics education can be described as a long way forward. It requires the government, the business community, universities and other multi-faceted parties to attach great importance to and participate in each other, learn from foreign advanced experience and practices, and take practical and effective measures to build a multi-level, Scientific and effective business professional ethics education system; enterprise managers, professional ethics teachers, professional teachers, counselors and other educational subjects actively participate, form a synergy and cooperation mechanism, further improve the quality of professional ethics education in business, and train students Become a talented person, provide qualified builders and successors to the society, and contribute to building a harmonious society.

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