

# **Improving Placement of Accounting Ethics Instruction and Curriculum Aptness**

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*In the United States, ethics education in accounting programs is mandated by the state boards of public accountancy, which set qualifications needed to sit for the uniform CPA examination. These requirements leave several questions unanswered: (a) should instruction be integrated or stand-alone, (b) how should courses be taught, and (c) when should courses be taught? Should such courses be (a) taught at the beginning of undergraduate, (b) taught when students take intermediate accounting, or (c) saved for graduate programs? The discussion may prove useful to educators evaluating the effectiveness of ethics education within an accounting program.*

*Keywords: accounting ethics education, accounting curriculum, Sarbanes-Oxley Act (SOX), accounting programs*

## **INTRODUCTION**

In many states in the United States, ethics education in university accounting programs is mandated by state board of public accountancy rules, which set qualifications to sit for the uniform CPA examination (Kalbers and Gross-Schaefer, 2018). Many of these ethics education requirements appear to have been prompted by the advent of the Sarbanes-Oxley Act of 2002 (SOX), and several infamous cases of ethical failure in the accounting and auditing profession, such as the collapse of Enron. These requirements, although often to a degree prescriptive, apparently leave several questions unanswered: (a) should the instruction be integrated throughout the curriculum or in stand-alone courses, (b) how should such courses be taught, and (c) when should such courses be taught. Like Apostolou, et al., (2012) the primary purpose of this article is to assist accounting educators in the placement of their accounting ethics content in their curricula.

As accounting programs expand and add ethics instruction, program directors and others may place ethics courses in their curricula without due consideration of where ethics courses belong. Alternatives to the how question could include whether the case methods should be used, and if so, should it be used with or without previous indoctrination of the students in at least some of the recognized method of ethical thought and analysis such as utilitarianism, virtue analysis, rights, fairness or justice, and so on.

The question as to where in the curriculum the courses should lie, in its simplest form, contemplates whether such courses (a) should be introductory and taught at the beginning of the undergraduate business

program, (b) should be more directly related to the accounting curriculum and therefore taught during the junior or senior years, when students traditionally take intermediate accounting and auditing, and will therefore be developing the familiarity with the world of accounting in which ethical dilemmas are likely to arise, or (c) should be saved for the graduate programs when the students are more mature and have greater experience having completed some advanced courses and practical or internship work.

## **ETHICS EDUCATION DEBUT IN THE ACCOUNTING PROFESSION**

Ethics in business remains a controversial subject throughout the years, and has not always been surrounded with a sense of importance. However, in the 1970's, business ethics as a research topic emerged within academia (Bampton & Cowton, 2013). Yet, the topic of accounting ethics was not a subject that gained interest in the research arena until the 1980's. Ethics in accounting education curricula was also a late entrance on researcher's agenda as well. Thus, accounting ethics continues to be an undeveloped topic in the literature with conflicting findings throughout the literature.

The focus on accounting ethics changed due to the onslaught of financial scandals in the early 2000s (Hurt & Thomas, 2008). As a result, ethics education within accounting programs has been under intense scrutiny since those scandals with many casting the blame on the rise of accounting scandals towards a lack of ethics education. Although dated, the work of Apostolou, et al. (2012), is of some use in that, as intended, it presents an organized review of the bulk of the relevant literature extant at the time of its writing. Researchers and accounting professionals posit that higher education institutions are deficient in educating future accountants on ethical reasoning (Finch & McAfee, 2012; Fleming, Romanus, & Lightner, 2009; Low, Davey, & Hooper, 2008; Miller & Becker, 2011). Along with this responsibility to educate accounting students on ethics, the Association to Advance Collegiate Schools of Business (AACSB) sought for accounting programs to reevaluate ethics education pedagogy and develop more effective methods for exposure to ethical dilemmas. Despite the increased attention and encouragement from the AACSB, a 2003 PricewaterhouseCoopers survey discovered ethics education was not a consistent part of accounting curricula (as cited in Low et al., 2008).

With the steady rise of research in accounting ethics in higher education, most researchers conclude that ethics instruction improves moral reasoning skill of accounting students (Apostolou, Dull, & Schleifer, 2013). Ironically, accounting programs are lacking in educating future accountants to solve complex corporate dilemmas (Low et al., 2008). When ethical reasoning skills are not developed in higher education, novice accountants are not ready to face the difficult ethical dilemmas in the business setting (Fleming et al., 2009).

Overall, due to the numerous financial scandals in the early 2000s, teaching ethics within business programs gained respect, and incorporating ethics into curricula intensified (Lau, 2010). Though business ethics experienced a similar burst of research about a decade ago, now the discussion has turned to ethics within the accounting profession (Bampton & Cowton, 2013). Researchers must continue to develop theoretical knowledge within both the ethics and accounting fields by discovering new research findings and connecting those results to previous research results.

## **STAND-ALONE VERSUS INTEGRATED ETHICS IN ACCOUNTING PROGRAMS**

Together, ethics and accounting continue to be a developing research topic with an extensive amount of knowledge to be gained (Bampton & Cowton, 2013). One research topic that continues to be debated among researchers and professionals is the idea of ethics placement within the accounting curriculum. Ethics instruction within accounting programs is often debated as to whether a stand-alone ethics course is more effective than integrated ethics exposure throughout the curricula. This paper is in response to Apostolou et al.'s (2012) call for contributions to the literature regarding stand-alone versus integrated ethics instruction. Miller and Becker (2011) demonstrated in a survey that 79% of the accounting faculty indicated that ethics coverage was integrated throughout the accounting curriculum instead of offering a stand-alone ethics course. The popularity of integrated ethics in accounting programs stems from the

National Association of State Boards of Accountancy, which reneged on a policy proposal change that required a stand-alone ethics course due to the strong opposition faced by both the accounting profession and accounting faculty (Klimek & Wenell, 2011).

Researchers continue to dispute the benefits of a stand-alone ethics course versus integrated ethics exposure within an accounting program (Hurt & Thomas, 2008). As reported by Apostolou et al. (2012), the framework for the mode of delivery includes: stand-alone ethics course, accounting courses with integrated ethics components, and various pedagogical options. Some research findings suggest that the most effective pedagogy for accounting ethics includes stand-alone ethics courses to enable students the ability to improve moral decision-making skills, when ethics is the sole focus for the course (Klimek & Wenell, 2011; Uyar & Güngörmü, 2013). Yet, some of the existing research evidence is deficient and unable to prove that stand-alone ethics courses increase students' moral reasoning.

The state of Texas is an interesting example to examine in regard to their education standards for accountants. The Texas State Board of Public Accountancy (TSBPA) is one of the state boards that requires students to take a stand-alone ethics course in order to qualify to take the Certified Public Accountant (CPA) exam. Because the requirements for ethics instruction, promulgated by the TSBPA (2018), do not allow for instruction integrated across the accounting curriculum, but rather require the qualifying instruction to be presented in stand-alone courses, no university reporting to TSBPA on this requirement shows an integrated approach. In fact, Hurt and Thomas (2008) reported 57 accounting programs had adopted ethics courses in early 2006 to embrace the TSBPA mandate that all Texas CPA candidates must complete a college ethics course before sitting for the uniform CPA exam. Now in 2018, the 164 board approved ethics courses demonstrates a 187.7% increase in ethics courses and the expansion of ethics instruction within accounting programs since Hurt and Thomas' 2006 report.

In addition, the TSBPA mandates that ethics courses only incorporate a maximum of 10% topic coverage as it relates to AICPA, SEC, and TSBPA's codes of conduct (TSBPA, 2018). Therefore, the course objectives and content of ethics courses in the state of Texas may differ among other states. According to the Apostolou et al. (2012), the two main course objectives in ethics instruction are understanding the code of conduct, depending on which code is applied, and recognizing a moral dilemma and determining the appropriate alternative. However, Mintz and Morris (2017) explain that several states now require an ethics course before sitting for the CPA exam. Within this requirement, the ethics education guidelines are the following, as stated by Mintz and Morris (2017):

- encouraging students to make decisions in accordance with prescribed values, attitudes, and behaviors
- providing a framework for ethical reasoning, knowledge of professional values and ethical standards
- prescribing attributes for exercising professional skepticism and behavior that is in the best interest of the investing and consuming public and the profession

Critics of the stand-alone ethics course option argue that an individual's ethical aptness does not result from completing a stand-alone course on ethics (Sharma, 2017). Other researchers conclude that exposure to ethical dilemmas throughout the curricula better prepares individuals for making difficult choices when approached with moral dilemmas (Brown & Jones, 2011; Klimek & Wenell, 2011). Yet, some research findings demonstrate that individualized education in moral reasoning promotes ethical decision-making in the corporate setting (Dellaportas, Jackling, Leung, & Cooper, 2011).

Whether the inability to add an additional course to a degree plan or the lack of faculty is the driving force that motivates accounting programs to adopt an integrated ethics education approach, examination of course syllabi in accounting programs often shows an integrated, across the curriculum approach is used for ethics instruction. Regardless of whether stand-alone courses are nationally mandated or ethics integration continues, the need to reform teaching methods and the level of placement of ethics is well recognized.

The authors believe ethics should be taught in both the integrated and stand-alone formats across the accounting curricula. However, stand-alone ethics courses should be reserved for more mature, upper level undergraduates and/or graduate students who (a) have some understanding of the AICPA's Code of

Professional Conduct (2016) and its Generally Accepted Accounting Principles (GAAP) tenets of the profession, and (b) as Kohlberg (1981, 1984) suggests, have some moral development due to the sequential passage of time, i.e., chronological aging. In other words, all courses should integrate some ethics content throughout the semester, but a stand-alone ethics course is necessary with or without previously integrated content, as one is on the verge of entering the accounting profession.

## **PLACEMENT OF ETHICS INSTRUCTION: UNDERGRADUATE OR GRADUATE?**

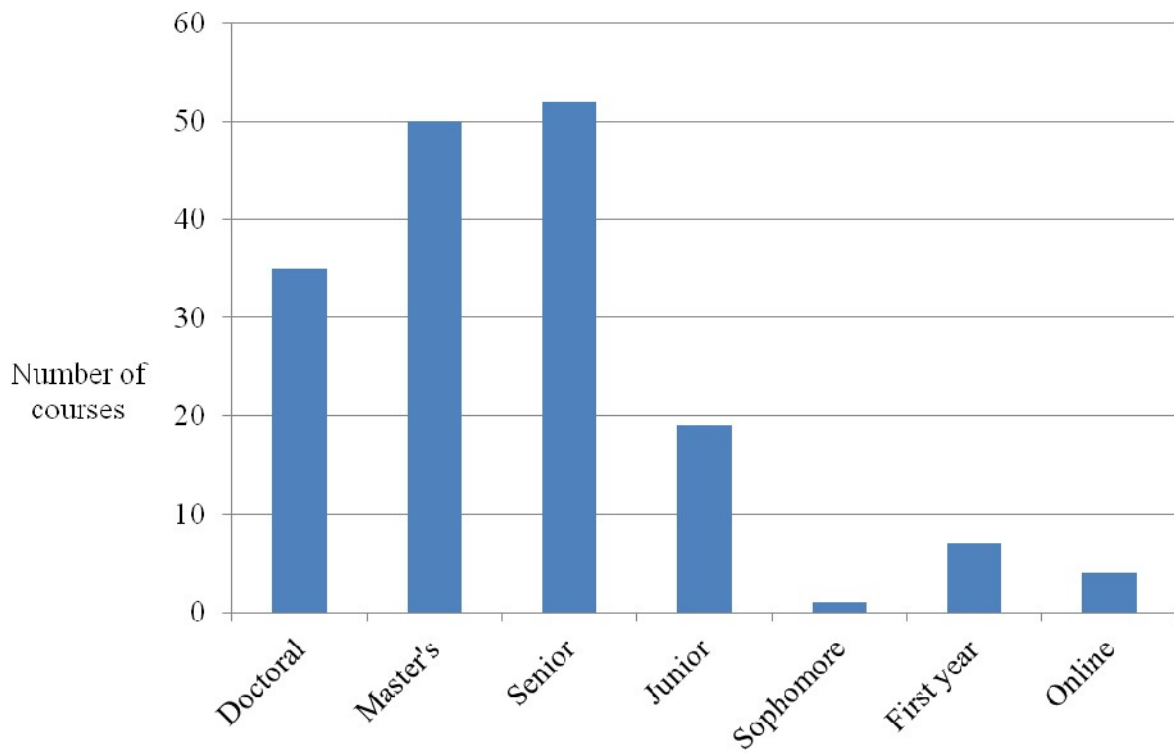
In a sense, ethical behavior, and the principles on which ethics are founded, remain universal. Ethical thinking should easily transfer from situation to situation, and from activity type to activity type, as well as across temporal boundaries. What is fair and ethical for the third grade playground should be based on the same universal ethical principles as are used to determine fairness in the treatment of shareholders by business executives, by the medical association, and the legal profession, with the differences only created by nomenclature and complexity, in regard to age and maturity. The ethical analysis for accounting is no different, and is similar for lawyers, doctors, and business people alike.

In general, ethics within a profession only can be discussed appropriately if the discussants have working knowledge of both the terminology and of the environment in which issues occur. Research in engineering to determine the optimum placement for an ethics course, and to identify the pedagogy that best fits the profession for the introduction and study of professional ethics shows a need for ethics training exists, and that ethical thinking is critical to the continued self-regulation of the engineering profession (Skinner, MacGill, & Outhred, 2014). With regard to public company audits, the accounting profession is no longer self-regulated, since the adoption of the SOX and the federally mandated regulation by the Public Company Accounting Oversight Board (PCAOB), but the integrity of the profession and the mission to serve the public interest parallels the need for ethics similar to engineering. Engineering students showed a strong preference for the use of utilitarian ethics for analysis, presumably because of their disciplinary rigor and structure. Engineers work in a world of many known absolutes, such as densities, conductivity, melting points, malleability, and so on, and disciplined logic in their use remains rewarded. Again, like accounting, professional ethics in engineering consists of conformity to behavior with a set of ethical and moral rules established by the profession (McDonald, 2015).

As there is no requirement for upper division status, or any other level placement requirement mandated by TSBPA, the choice of level for ethics courses is up to the institutions. Traditionally, intermediate accounting is offered in two or three semesters beginning in the undergraduate junior year. Intermediate contains the bulk of study of the Financial Accounting Standards Board (FASB) standards comprising the underlying theory and practice of public accounting in the United States. Ancillary theory and practice content courses such as auditing and advanced accounting are traditionally taught after intermediate, as their content depends on a thorough knowledge of the basic foundational material presented in intermediate. Thus, the inference that can be drawn from the placement ethics education data is that the educational institutions also hold that the successful study of professional accounting ethics is at least in part dependent on the students' introduction to, if not mastery of, the professional theory and practice material encountered in intermediate accounting.

Analysis of the approved ethics course listings filed with the Texas State Board of Public Accountancy (TSBPA, 2018) shows that among the 108 institutions of higher education participating, the overwhelming majority appear to believe ethics instruction for accounting should be taught at the undergraduate upper division and graduate levels. Of the 164 courses listed as approved by the TSBPA, only 4.87% are offered before the undergraduate junior year, and 137 such courses, aggregating 83.53% of all such course offerings, are offered in the undergraduate senior year or in a graduate year, either at the masters or doctoral levels (see figure 1). Accounting students must meet their ethics education requirement by completing one of these courses as part of the credentials needed to sit for the uniform CPA examination in the State of Texas.

**FIGURE 1**  
**ACCOUNTING ETHICS COURSES IN TEXAS BY CLASSIFICATION LEVEL**



Given the multitude of factors influencing the growth of moral judgment and ultimately moral behavior in the business profession, an empirical study making a judgment about the best time to teach the subject would not be relevant. In other words, one could give a standard test of ethics, but no such test could compensate or assess an ethical/unethical outcome in the future or correlate those actions based on the effectiveness of some prior ethics teaching. One's decisions will manifest as moral or non-moral behavior in years to come, regardless of his/her score on an ethics test in higher education.

### **KOHLBERG'S MORAL DEVELOPMENT AND ACCOUNTING EDUCATION**

The application of Kohlberg's (1981, 1984) theories of moral development may offer significant guidance in consideration of the question of placement of the ethics course in the curriculum, as Kohlberg suggests that individuals move to higher stages of development through education and the learning process. In terms of the age of the students, for the teaching of business ethics (not just accounting ethics), recent studies (Forsha, 2017) suggest that undergraduates and graduate students alike make moral decisions at levels much lower than Kohlberg suggested.

According to Kohlberg's (1981, 1984) model, individuals develop ethical reasoning skills throughout various stages in life. An individual at the lowest level would behave ethically if only to avoid punishment; however, one at the highest level of moral reasoning would instill ethical behavior as a part of life (Frank, Ofobike, & Gradisher, 2010). Thus, an individual moves through several levels to eventually mold one's ethical reasoning perspective. Teaching Kohlberg's model only begins the gradual development of moral reasoning and does not advance an individual's moral knowledge level (Frank et al., 2010).

Kohlberg's model (1981, 1984) can be used to move students through the different stages of ethical knowledge, from avoiding punishment to social responsibility (Frank et al., 2010). According to Ryan

and Bisson (2011), ethical development via Kohlberg's theoretical model occurs before an individual enters college. Therefore, Kohlberg's theory implies that ethics education at the university level may be irrelevant if ethical development is established before the university years. However, Lovell (1997) argues that individuals are unable to achieve Kohlberg's highest level of moral reasoning until their late 30's, after experiencing life in the real world.

CPAs have a responsibility to the public and must abide by the AICPA's Code of Professional Conduct, which corresponds with Kohlberg's principle level of what is best for society. Thus, developing future accountants' ethical reasoning skills is crucial to the accounting profession.

## **HOW IS ETHICS TAUGHT IN ACCOUNTING?**

The shortage of quality accounting ethics education and the lack of preparing students for real-world ethical dilemmas suggests that traditional instruction methods are ineffective and that a new curriculum surrounding ethics education must be developed (Finch & McAfee, 2012). Additionally, research findings indicate that accounting programs are not delivering sufficient pedagogy that develops one's ability to handle intricate dilemmas in the business setting (Low, Davey, & Hooper, 2008).

Researchers conclude that the development of conscientious business students derives from curriculum throughout higher education (Sharma, 2017). However, with limited space for ethics education in the business curricula, the value of ethics education remains disputed among academia and professionals (Reynolds and Dang, 2017). Much debate surrounds the idea of whether classical ethical theories, such as egoism, utilitarianism, deontology, rights theory, justice theory, virtue ethics, and behavioral economics, should be a part of accounting ethics education (Kidwell, Fisher, Braun, & Swanson, 2013). Complicating the deficiency in accounting ethics education issue, ethics textbooks are extremely limited regarding the content on ethical theories (Tweedie, Dyball, Hazelton, & Wright, 2013). For example, in one study, the only theories found in ethics textbooks relate to Western culture theories, such as utilitarianism, deontology and virtue theory, ignoring the ethical content of the cultural and religious thought of Hinduism, Islam, and Buddhism, as well as Confucianism, Taoism, and Shintoism, among others.

Some individuals consider accounting ethics education to only encompass complying with codes, rules, and regulations (Kidwell et al., 2013). However, accounting ethics education could encompass a broader perspective, such as an individual's duty to serve the public. Creating a 'culture of integrity and responsibility' remains crucial to develop students' ethical decision-making skills in the business environment (McCabe, Ingram & Dato-on, 2006).

Conflicting results remain in the literature in response to how to integrate ethics education in the classroom. However, Christensen, Cote, and Claire (2018) determined that the type of ethics instruction plays a significant role in determining ethical behavior. When 'action-oriented' pedagogy was utilized, students experienced an increase confidence to express ethical behavior, especially in reference to the Giving Voice to Values framework (Shawver and Miller, 2018). Franklin (2017) presented a plan for use of active learning to introduce ethical concepts into the accounting principles courses, and asserted that with appropriate faculty participation, it is possible to integrate ethics across the accounting curriculum. His plan calls for lightening the load on instructors up and down the curriculum by using course management online technology to present standard compartmentalized ethics segments accessible by all the accounting students at the direction of their various instructors. Loeb (2015) reflects a similar view of the value of experiential and active learning in presenting ethics instruction.

Another type of active learning that demonstrates the complexities in the corporate environment is teaching via case studies. Case studies provide students with realistic and practical problems in the business environment and allow for students to develop reasoning skills when the stake are low. Additionally, classroom discussion within case study instructions enable students to see other's perspectives and broaden their narrow view of a situation.

Overall, research findings demonstrated that ethics education improved undergraduate's moral reasoning skills (Lau, 2010), especially when comparing reasoning skills between upper and lower classes

resolving that accounting programs have the ability to increase ethical decision-making (Thomas, 2012). However, limited research has pointed as to where and how ethics should be included in the curricula. To further complicate the issue, research indicates that students are not satisfied with the current state of ethics instruction, yet have a positive perception of ethics education as a topic (Reynolds and Dang, 2017). Thus, new pedagogy needs to be introduced and researched within accounting programs.

## CONCLUSION

The purpose of this paper was answer several question (a) should the instruction be integrated throughout the curriculum or in stand-alone courses, (b) how should such courses be taught, and (c) when should such courses be taught. Moral reasoning skills are critical to making moral decision. Kohlberg (1981, 1984) concludes that older, more mature individuals can make better moral decisions per se; thus, one could assume, a priori, stand-alone courses at the upper level undergraduate and graduate levels remain an effective method for accounting ethics education.

Ethics education in accounting programs across higher education have changed since the onslaught of accounting scandals in the early 21<sup>st</sup> century and after the induction of SOX. Numerous state boards of public accountancy now mandate the need to educate future accountants in ethics and moral reasoning. The addition of ethics education to the accounting curriculum adds several undetermined resolutions, such as whether ethics should be integrated throughout the curriculum or taught in a stand-alone course, the teaching philosophy of ethics education, and the placement level of ethics in the program.

Although conflicting findings surround the topic of stand-alone versus integrated ethics instruction, recent developments point towards the idea that integration of ethics leaves a lasting perception of importance throughout an accounting program if the appropriate focus is placed on ethics and exposure to corporate dilemmas. The researchers also agree that an effective pedagogy of ethics is also necessary, along with educators that are knowledgeable in ethics education. Ultimately, ethics instruction has to be integrated throughout an accounting curriculum top to bottom, as well as in the general non-accounting business curriculum.

The placement of an ethics course in the accounting curriculum continues to remain unanswered and varies among institutions. In Texas, the majority of the ethics courses are offered in junior level and above courses. Thus, the thought that teaching ethics at the beginning of the undergraduate program may not be as beneficial as teaching ethics later on when students are taking higher-level accounting courses and can relate the ethical dilemmas to the accounting profession. Effective ethics teaching needs to be in discrete courses for first-year students, as well as for the master's level students (different courses, different expectations). However, the research presented in this report indicates that graduate accounting students are better prepared to deal with the ethics material in the real-world and accounting profession compared to lower level business students. Future research is needed to determine the effectiveness of implementing ethics integration, as well as the development of successful instruction of ethical reasoning within the accounting curriculum.

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