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**Accounting Ethics Education in
University Undergraduate Accounting
Programmes in the UK and Ireland:
Drivers, Shapers and Ideal Types**

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**Professional Doctorate of Business
Administration**

2022

Accounting Ethics Education in University Undergraduate Accounting Programmes in the UK and Ireland: Drivers, Shapers and Ideal Types

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Abstract

Accounting scandals over recent years have led to renewed calls for ethics education for those studying accountancy in universities as well as within the profession. This research examines the current state of accounting ethics education in undergraduate accounting programmes across the UK and Ireland. The study uses a Pedagogy of Accounting Ethics Education (Apostolou, Dull and Schleifer, 2013) as a framework examining the need for inclusion, learning objectives, content, mode of delivery and assessment.

The study adopted a sequential mixed methods approach using an initial survey to canvas educators on their existing practice and its key drivers. The second phase of the study was a series of interviews with educators teaching ethics in accounting programmes. The interviews provided rich data on current practices and preferred practices. This was examined using template analysis permitting both anticipated and emerging themes to be explored.

A mixed picture emerged of the current provision of ethics education with few areas of agreement and inconsistencies between narratives and practice. The professional accounting bodies emerge as they key driver and shaper of the current accounting ethics education provision. However, the personal motivations of those involved in the design and presentation of the provision should not be underestimated as these emerged as a close second to the professional bodies in driving the inclusion of ethics in the curriculum.

The research permitted the development of two models of accounting ethics education; one based on philosophy, the other based on codes of ethics. These are presented as Weberian “ideal types” to educators as two distinct, internally consistent pathways for the inclusion of ethics in the accounting curriculum.

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Declaration

I declare that the work contained in this thesis has not been submitted for any other award and that it is all my own work.

I confirm that this work fully acknowledges opinions, ideas and contributions from the work of others.

Ethical clearance for the research in this thesis was sought and granted by the Faculty Ethics Committee.

I declare the word count of this thesis is 55,638 words.

Signature: B E Picton

Date: 30 January 2022

Chapter 1 Introduction

1.1 Introduction

“It is our choices, that show what we truly are, far more than our abilities”

JK Rowling (2002), Harry Potter and the Chamber of Secrets

These words spoken by Albus Dumbledore to the bespectacled protagonist of JK Rowling’s famous books are painted on the wall of one of the buildings I teach in. In fact, I sometimes have lunch sitting just beneath them. I have long been fascinated with the choices that people make. Often presented with the same information, people have different views and opinions, never more so than when they are trying to decide what is the “right thing to do”. My fascination extends beyond everyday life into my professional life. Considering the accountant’s role, many people perceive that the working day consists of applying rules and regulations with little requirement to make decisions and few grey areas to contend with. Whereas professional judgement is a key element of the practice of accounting and codes of ethics a fundamental part of the profession (Lucas and Mladenovic, 2014). Preparing students for this work is one of the most important tasks I will undertake as an educator. Hence, this piece of research, on ethics education in accounting, is to inform me, and other educators, on the choices that we make for our students.

This opening chapter provides an overview of the research study including its focus and context. Firstly, the researcher’s motivation for the study is presented in order for the reader to understand the interest in the subject matter and the research questions posed. Secondly, the focus and rationale is outlined placing a boundary on what is included and excluded from this study. Thirdly, I discuss the role of this work in developing accounting ethics education practice and its relationship to the existing literature. Finally, the structure of the thesis is presented.

1.2 Motivation

I am an accountant and an educator; two roles of which I am extremely proud and which in part define who I am. I am currently an accounting educator and have worked on undergraduate accounting programmes in three separate institutions over

the past decade. The inclusion of ethics in the accounting curriculum has differed dramatically across these institutions. It was during my time at the second institution, where I was able to contrast the choices made, that I became intrigued by the different approaches taken. The second institution placed much more emphasis on ethics in the curriculum but it was presented in the form of a business ethics module that was taken by all undergraduate business school students. The tailoring of the provision to the accounting students was in the individuals selected to facilitate the sessions. While the lectures were presented to the whole cohort by a single lecturer, the seminar groups containing accounting students were only taught by members of the accounting and finance department.

The differences between this approach and the previous institution where ethics was embedded in technical subjects and the idiosyncrasies of the staffing arrangement piqued my interest in how ethics was taught on undergraduate accounting programmes. Following informal conversations with colleagues at other institutions, it became apparent that there was great diversity in practice across institutions with little agreement in the approaches being taken. The inclusion of ethics appeared to be down to the attitudes of the individuals involved with different approaches being taken to the professional bodies requirements and limited consideration of the liberalisation of the accounting curriculum. Previous studies in this area have had a clear focus on a particular part of the ethics provision; Loeb (1991) on learning objectives, Ghaffari, Kyriacou and Brennan (2008) on inclusion as integrated or standalone or Miller and Shawver (2018) on nature and content, Hurtt and Thomas (2008) on mode of delivery. Few studies have built a holistic picture of ethics education on accounting programmes. Apostolou, Dull and Schliefer (2013) posited a framework for the pedagogy of accounting ethics which indicated five distinct phases for consideration; Assess the need for ethics in the curriculum, Articulate learning objectives, Identify the nature of the content, Determine the mode of delivery and Conduct learning assessment. With Apostolou et al. (2013) indicating that these phases are inextricably linked there is a clear need to complete a study which addresses all of these phases.

Prior studies which have looked at the United Kingdom context have been completed by Ghaffari et al. in 2008 and Miller and Shawver in 2018. While these two studies provide useful snapshots of practice, they both focussed on content and mode of

delivery. There was little attention paid to the drivers of the ethics provision that existed at those times and no discussion around assessment in either of these two studies. These gaps can be addressed in this study through the adoption of the Apostolou et al. (2013) framework, building a more comprehensive picture of ethics education on scale not previously encountered.

Undertaking a systematic piece of research, embracing all areas of the provision, will complement and add to the existing literature. Exploration of the similarities and idiosyncrasies of existing practice may draw out a consensus or confirm that no such agreement exists. In any case, such research and the presentation of its findings will initiate further discussion and a process of change.

I selected the professional doctorate degree pathway to explore further. The professional doctorate suited my pragmatic nature and my desire to focus on something meaningful to my own day to day practice as well as an aspiration to influence the practice of others through my work.

1.3 Context of the Study

The “attention to” and “importance of ethics in accounting has vastly increased” following the corporate scandals at the turn of the century” (Poje and Groff, 2021). Alongside other interventions, including legislation and corporate governance regulation, “accounting education is viewed as one potential remedy to address the profession’s ethical crisis” with extensive discussion taking place on the role of accounting educators (Jackling, Cooper, Leung and Dellaportas, 2007, p.929). Indeed, accounting ethics education research had been found to have “quadrupled” in terms of published articles in the period following accounting scandals (Poje and Groff, 2021) and further research is encouraged by those publishing in this field (Apostolou et al., 2013; Dellaportas, 2006; McPhail, 2001; Mele, 2005; Miller and Shawver, 2018).

This study focuses on the inclusion of ethics in the accounting curriculum. More specifically it focuses on “pre-professional” education (Flood, 2014), i.e. that which is undertaken in university setting. In the United Kingdom and Ireland, admission to membership of the accounting profession remains the remit of the professional accounting bodies and requires both education and practice. However, University degree programmes in Accounting or Accounting and Finance often incorporate part

of the initial professional development education requirements of the professional accounting bodies into their curriculum. As this initial professional development is more typically, although not exclusively¹, aligned with the undergraduate curriculum, postgraduate studies were not included. Therefore, this study examines the phenomenon of accounting ethics education included on undergraduate university accounting programmes.

1.4 Research Questions

The aims of this research project were then considered; aiming to uncover the current state of accounting ethics education as well as look to the future in considering what ethics education could look like. These aims are framed in three research questions.

The research questions for this piece of work are:

RQ1: What is the current state of accounting ethics education provision?

RQ2: What is currently driving and shaping that provision?

RQ3: What would a model for accounting ethics education look like?

The first research question is to provide an understanding of existing practice beyond the anecdotal evidence received by the researcher informally; to build a clear picture of what practice has been to date.

The second research question seeks to understand how that provision has come about. What has brought it into being and what forces have acted on it to form the provision that is evidenced in institutions?

Finally, the third research question is turning towards the future and learning the lessons of the past. In planning for ethics education and taking into account existing

¹ Postgraduate programmes in Accounting can take two forms; advanced studies in Accounting and conversion to Accounting from another subject. While the conversion postgraduate route may carry exemptions from the professional bodies, it is unlikely that the advanced accounting programmes would carry exemptions from professional examinations and these latter stages are less likely to be exempted. With this in mind, a decision was made to focus on the undergraduate curriculum where programmes were more likely to carry exemption from professional examinations. N.B Footnotes are presented in same size text to the rest of the document to enhance accessibility.

practice and what has shaped it, what would a model for accounting ethics education look like moving forward?

These research questions have not changed significantly from the original research proposal submitted in 2015. However, there has been a slight change to the third question. At earlier stages of the research, the question read “What **should** a model for accounting ethics education look like?” Undertaking doctoral study, reading and listening to the work of others, is a humbling experience. Part of the learning from this study is that one size does not fit all and that different motivations for inclusion of ethics in the curriculum will shape the provision. To be useful to other educators the outcome of this research has to be free to be interpreted, changed or updated by others as they use their own professional judgement. Two models rather than a single model are presented. The models presented are not prescriptive in nature but are presented in the hope of stimulating further discussion and highlight some of the issues with a lack of consistency in existing practice.

1.5 The Importance of this Research

With calls for changes in the approach to ethics education and “only a limited amount of research surrounding what UK educational institutions are actually doing to answer this call”, this research will contribute to a gap in the existing research (Miller and Shawver, 2018, p.1109). This specific piece of research is important for a number of reasons. Firstly, progress to date on accounting ethics education has not been sufficient (Boyce, 2014). There remains “insufficient coverage of ethics in the undergraduate accounting curriculum” (Cowton, 2021, p.73). In each paper published, there remains a call for further research in this area. Apostolou et al. (2013, p.12) presented their framework for the Pedagogy of Accounting Ethics as a work-in-progress and call for scholarship including “contributions to the framework” and “contexts for delivery” as well as acknowledging that “best practices must be shared”.

Secondly, research published in this field typically reports on what has already taken place. “Most studies of ethics education in accounting present a static view of the current situation” (Poje and Groff, 2021). While this project does examine existing practice, it is with a view to understanding what has shaped it, what can be learned from it and creating from that a model for future use. The models produced, taking

the form of Weberian Ideal Types, contribute to the knowledge base of accounting ethics education providing a conceptual measure against which practice can be measured. Additionally the models contribute to the practice of accounting ethics education by explicitly challenging the internal inconsistency of some existing approaches and providing alternatives.

Finally, this project brings together all elements of accounting ethics education in one place. Many papers published in the area of accounting ethics education focus on the question of whether provision should be embedded in the curriculum or taught as a standalone module (Ghaffari, Kyriacou and Brennan, 2008; Hurtt and Thomas, 2008; Miller and Shawver, 2018). Stephen Loeb (1991) is renowned for his work on learning outcomes for accounting ethics education. While each of these papers is extremely valuable and makes a contribution to the discussion of accounting ethics education, they each look at a specific element of the provision in isolation of other component parts. Apostolou et al.. (2013) defined five separate elements or “phases” for consideration in their framework to consider accounting ethics education. Adopting this framework in consideration of accounting ethics will see all elements or phases included in one study, allowing the relationships between them to also be explored.

1.6 Structure of the thesis

The thesis is organised into six chapters with this being the first. **Chapter 2** offers a critical review of the existing literature in ethics education in accounting. Adopting the framework put forward by Apostolou et al.. (2013) as a structure to the review, each phase is considered. In addition, some recurring features of the literature are included including the crowded curriculum and employability.

Chapter 3 presents the research design. Here the philosophical underpinning to the research is discussed briefly before the design of the research process is laid out. A rationale is included for the use of a mixed-methods approach which incorporates two sequential methods. Justification of the appropriateness of data analysis methods including template analysis is given.

In **Chapter 4**, the results of the two research methods are presented by theme following the finalisation of the template. A discursive account of the findings is

presented as each theme is considered with pertinent quotations provided as support.

Chapter 5 consists of the discussion of those findings and moves from themes back to the research questions originally posed. Discussion of the results takes place as they relate to the extant literature. In this chapter the two models for the provision of accounting ethics education are presented based on information gathered on the existing practice as well as the issues experienced by educators identified in the interview process.

In **Chapter 6** conclusions are drawn from the research undertaken with contributions to knowledge and professional practice offered.

1.7 Chapter Summary

This first chapter has outlined the motivation and context for this research. Research questions have been presented. The importance of this research in terms of advancing research in the area of accounting ethics education, forward facing outcomes and adopting an all-encompassing approach to ethics education has been outlined. Finally in this chapter, an overview of the thesis has been provided.

Chapter 2 Literature Review

2.1 Chapter Introduction

This chapter provides a critical review of the existing literature on the topic of Accounting Ethics Education and seeks to identify areas of commonality and differences in approaches. While the scope of this study is accounting ethics education on undergraduate programmes in the UK and Ireland, the literature base examined is drawn from other jurisdictions and other professional and business areas as well as professional education.

Ethics in the accounting profession is considered and key stakeholders identified with implications for accounting ethics education discussed.

The pedagogic framework which underpins this study is then presented. The phases of the Framework for the Pedagogy of Accounting Ethics (Apostolou, Dull and Schleifer, 2013) have been used as themes around which discussion of the literature is shaped. This framework was designed to “assist educators in the process of incorporating ethics education into the accounting curriculum” (Apostolou et al., 2013, p.1). In order to provide such assistance, it is necessary that the framework covers all considerations in providing this education and encompasses all major concerns. As such it provides a clear structure for considering the relevant literature permitting works from each distinct area to be considered in the whole. By addressing a number of phases in their work, Aposotlou et al. (2013) were able to link together what has previously been discussed in distinct areas into one comprehensive framework for the first time.

This review of literature continues by considering each phase in turn. The first phase highlights the issue of or motivation for the inclusion of ethics in the curriculum. In this phase the various drivers for the inclusion of ethics in the accounting curriculum are considered including regulation, professional body requirements, opinions of staff and students.

The second phase considers the learning outcomes for any ethics provision. While these may be closely linked to the first phase, consideration must be given to specific nature of the outcomes, the provision of knowledge, or the challenging and changing of behaviours.

The third phase relates to content, what is included in the module and the pedagogic methods used to present it to students. The inclusion of ethical theory versus a presentation of the professional accountant's code of ethics is a big area of debate linking closely with the learning outcomes that have been set in phase two.

The debate on mode of delivery is probably the most common area of accounting ethics education discussion and this constitutes the fourth phase of the framework. In an already crowded curriculum, whether ethics is considered worthy of being a standalone module in its own right or whether it is embedded across the curriculum has been debated heavily with strong arguments on both sides.

The final phase of the framework, phase five, is focussed on issues of assessment and testing the learning objectives from phase two. This assessment phase draws on the other phases quite considerably with the testing of the outcomes from phase two and the content being assessed from phase three.

The chapter draws toward a close with a discussion of some of issues or barriers to the inclusion of accounting ethics education in the curriculum, which have been raised repeatedly in the literature.

Finally, the research questions are presented.

2.2 The Importance of Accounting Ethics Education

This section explores the importance of accounting ethics education. The starting point is to define ethics and discuss its relevance to professional work. The increasing importance of ethics within the accounting profession over recent years is discussed. Finally in this section we consider accounting ethics within the sphere of education and the particular issues this can present.

2.2.1 What is Ethics?

“Ethics is an overarching concern that covers all areas of life... it is involved in all human activity”.

(Duska, Duska and Ragatz, 2011, P.3)

The Ethics Centre estimate that we make between 70 to 3500 decisions daily (The Ethics Centre, 2021). While the quantity of decisions can appear staggering, it is the

quality of the decisions that should be considered. Are the results good or bad? What about the action taken? Ethics allows us to embrace the discussion around the question “What should we do?”.

Providing a definition for the word “Ethics” can be difficult with the differing approaches taken by various philosophers (Tsalikis and Fritzsche, 1989). Many have a sense of its meaning but often cannot tie down a single specific definition.

Considering the etymology of the word can provide some guidance. Beabout and Hannis (2016) discuss the Greek pedigree of the word concerning the words “Ethike” and “Ethos”. Ethos is defined as “a character trait, a personal quality that is reliable and consistent” (p.2). Ethike refers to a personal trait that has been acquired and is seen in excellent people.

“To be ethical is to have formed one’s life in such a way that, through deliberate excellent actions, one has confirmed and consolidated those qualities of character and intellect that make for worthwhile and beautiful human existence.”

Beabout and Hannis, 2016, p.2

So that clears up what it means to be ethical but what about defining the word ethics. Duska, Duska and Kury (2018) resort to Webster’s Collegiate Dictionary to identify a shared understanding of the word and present the 4 definitions which follow:

- *the discipline dealing with what is good and bad and with moral duty and obligation;*
- *A set of moral principles or values;*
- *A theory or system of moral values;*
- *The principles of conduct governing an individual or group.*

When considering accounting ethics education, the first definition appears most useful; however this definition makes reference to the terms “good” and “bad”. These terms are contestable; what is perceived by one individual as good may be perceived by another as bad. Issues around this definition “stem from the lack of uniform philosophical discussions on what is ‘good’ and ‘ethical’ and whether ‘good’ and ‘ethical’ have equivalent meaning and interpretation” (Carrigan, Marinova and Szmigin, 2005).

The next two definitions from Webster’s dictionary also make reference to moral principles and moral values, dealing with the issues of ‘right’ and ‘wrong’. Yucel,

Elibol and Dagdelen (2009), define ethics as an important branch of philosophy that focuses on morals and values. Beauchamp and Bowie (1983, p.3) confirm this with their definition of ethics as “the enquiry into theories of what is good and evil and into what is right and wrong”. Enquiring into these “theories” or frameworks provides us with differing answers as to what is right and wrong and the criteria used to make that assessment. The traditional frameworks tend to follow ethical absolutism looking for determinants of right and wrong to be applied universally in all situations. Some more contemporary theorists provide alternative approaches to ethical frameworks (Crane and Matten, 2010; McPhail and Walters, 2009).

In the search for a definition, the issue of right and wrong has been raised. Western modernist thinking has produced a number of normative ethical frameworks which have sought out rules to decide what is right and wrong following an absolutist approach. Each of these frameworks offer different interpretations of what is right and wrong and may indicate different alternative answers to questions of ethical behaviour. While the frameworks provide different approaches to deciding what is right and wrong, each of them also provides guidance to the individual on how to act. These different frameworks will require different approaches to ethics education and can provide a plurality of potentially ethical options for students of ethics to consider.

Returning to the final element of Webster’s definition of ethics, it is the principles of conduct governing a group or individual. Ethics will guide human actions and practice. Ethics drives behaviour (Javalgi and Russell, 2015). The individual, when acting as a professional accountant, will face ethical dilemmas and will make decisions about how to behave based on their own personal and professional ethics cognisant of their responsibility to act in the public interest. While it may be the corporations who are in the headlines and a large number of scandals, it is the actions of the individual that have led to the circumstances. It is these human actions that are the “primary subject matter of our ethical judgements” (Duska et al., 2011, p.35).

Ethics is what decides whether or not an action is morally right and the recurring themes from the definition stay with the moral behaviour based on a particular situation (Prior Jonson, McGuire and O’Neill, 2015). The idea of action and behaviour, not just the ability to ascertain what may be right course of action, is also

a key consideration for ethics education and is explored along with the approaches of the different frameworks when learning outcomes for accounting ethics education are explored later in this review.

2.2.2 Ethics in Accounting

Accounting is often referred to as “the language of business” (Bloomfield, 2008, p.433) and “a specialised discourse crucial for modern business and society” which stretches around the globe (Stuart, Stuart and Pederson, 2014, p.19). Accountants produce and communicate business knowledge, to various stakeholders, who use it to make business decisions and contribute to the market (Atrill and McLaney, 2014; Stuart, Stuart and Pederson, 2014). While this may sound straightforward, ethical scandals in the accounting profession are evident over many decades allowing some to query the professionalism of accountants (Duska, Duska and Ragatz, 2010; McPhail and Walters, 2009; Stuart, Stuart Pederson, 2014).

Ernest Greenwood in his article “attributes of a profession” published in *Social Work* in 1957 and cited over 1500 times since, identified five attributes the profession possesses; systematic theory, authority, community sanction, ethical codes and finally, a culture. This is similar to the definition of Dyer where professions’ ideals include “a formal code of ethics, more personal ethical outlooks and certain activities, such as licensure, speciality certification and the accreditation of institutions and training programmes undertaken by a professional association to maintain standards of the group” (1985, p.73). Both authors highlight the need for ethics to form part of any profession.

Academics, doctors, barristers and more recently engineers and nurses have all been recognised as “professions” (Brecher, 2014). Accountancy is also widely regarded as a profession and meets the criteria set by Greenwood and Dyer. There is systematic theory which requires knowledge and understanding in addition to practical skills and authority from the education required to achieve membership of a professional body. Community sanction is evident through professional licensing of practitioners and a goal of serving the public interest. There are ethical codes to comply with and sanctions available to the professional body should members not meet the standards expected of them. There is also a culture of accountancy with similar requirements in terms of knowledge skills and experience to qualify and

norms of appointment and progression rates as well as continuing professional development.

Ethics, as it relates to the accounting profession, is an example of “professional ethics”. Professional ethics is defined by Brecher (2014, P.239) as “*acting responsibly in respect of the ethical obligations and responsibilities characteristic of one’s profession*”. Professional ethics have become prominent business education topics (Crane and Matten, 2010; Duska et al., 2011). Many business schools have signed up the Principles for Responsible Management Education (PRME) an initiative of the United Nations Global Compact. The initiative has 6 key principles of shown in Table 2.1 below and has strong links to the UN Sustainable Development Goals (SDGs).

Table 2.1 The Six Principles of Responsible Management Education (UNPRME, 2021)

Principle	
<p>1. Purpose</p> 	<p>We will develop the capabilities of students to be future generators of sustainable value for business and society at large and to work for an inclusive and sustainable global economy.</p>
<p>2. Values</p> 	<p>We will incorporate into our academic activities, curricula, and organisational practices the values of global social responsibility as portrayed in international initiatives such as the United Nations Global Compact</p>
<p>3. Method</p> 	<p>We will create educational frameworks, materials, processes and environments that enable effective learning experiences for responsible leadership</p>
<p>4. Research</p> 	<p>We will engage in conceptual and empirical research that advances our understanding about the role, dynamics, and impact of corporations in the creation of sustainable social, environmental and economic value.</p>

<p>5. Partnership</p> 	<p>We will interact with managers of business corporations to extend our knowledge of their challenges in meeting social and environmental responsibilities and to explore jointly effective approaches to meeting these challenges.</p>
<p>6. Dialogue</p> 	<p>We will facilitate and support dialog and debate among educators, students, business, government, consumers, media, civil society organisations and other interested groups and stakeholders on critical issues related to global social responsibility and sustainability.</p>

While the term “ethics” is not mentioned explicitly, the concepts of “critical issues related to global social responsibility and sustainability” are likely to have significant areas of overlap. Businesses can make a major contribution to society by providing goods and services, providing employment and paying taxes. This also means that organisations have great potential for harm to individuals, society or the environment through malpractice. Individual decision making can be improved through formal education in ethics allowing individuals to correctly identify dilemmas, analyse them and explore alternative options. A knowledge of ethics can also allow businesses to find the benefits to the organisation associated with different ways of managing ethics (McPhail and Walters, 2009). An awareness of different perspectives, cultures and backgrounds provides further options to consider (Stuart, Stuart, Pederson, 2014). Exploring ethics also allows us to develop knowledge and skills useful for business including critical thinking, analytical skills, and problem-solving as well as allowing us to consider the complex social structures surrounding business today.

Professional ethics requires accountants to consider what accountants ought to do about fraud, deception and honesty, to ask about the kind of persons accountants ought to be and the types of decisions they ought to make. These are the issues of morality and ethics” (Stuart, et al., 2010). If the profession requires “ethical codes” (Greenwood, 1957) and “personal ethical outlooks” (Dyer, 1985) then these must be built in the education required by those professions. Evidence of this can be seen in the addition of ethics and professional bodies to examination syllabi for a number of years.

Accounting is recognised as a profession and as such the public interest is of primary importance to the practicing accountant. The aim of accountants and auditors, to ensure financial statements provide a “true and fair” view of the finances of organisation, is central. The free market economy requires that information is freely available to all those making decisions and so the success of this market model depends on the information available and its accuracy. “The level of political interest in the accounting profession immediately following the Enron scandal indicates that accounting performs a hugely important function within a market-based economic system” (McPhail and Walters, 2009, p.3). This means we have another set of stakeholders within the context of accounting to consider including, the public, the professional bodies and the organisations at work. The interests of these stakeholders are outlined in the following sections.

2.2.2.1 The Public

The general public have an interest in what is right and wrong within society and within the world of business in which accountants operate. Smith (1995) argues that we live within the “ethics era”. This era was defined by changed expectations in the behaviour of business people and a more educated and informed consumer group, both of which are still evident today (Javalgi and Russell, 2015).

The increased media interest in the business world is indicative of increased public interest in the accountability of organisations. “The media and courts have exposed significant scandals that demonstrated accountants’ failure to serve the public interest” (Stuart, et al., 2010, p.4). The scandals have drawn the public into the complexities of accountants’ work environments and forced consideration of the structures and systems that support accounting activities. Interventions in corporate governance codes, including the Sarbanes-Oxley act in the United States, have resulted from public and political pressure.

A number of high-profile financial scandals from Enron and WorldCom to more recent scandals including the fixing of LIBOR rates and high-profile tax avoidance cases, have increased public interest in the behaviour of finance and accounting professionals. This subsequently led to calls for business schools to improve the education provided to the students (Acevedo, 2013; Ghaffari, et al., 2009; Blanthorne, et al., 2007) and these calls resulted in changes to the syllabi of the various professional accounting bodies.

2.2.2.2 The Professional Accounting Bodies

The practical considerations of managing accountancy as a profession, ensuring education, qualification, and licensing falls to the professional bodies operating within a particular jurisdiction. Within the United Kingdom and Ireland, the following professional bodies accountancy operate:

- Association of Chartered Certified Accountants (ACCA)
- Association of International Accountants (AIA)
- Chartered Accountants Ireland (CAI)
- Chartered Institute of Management Accountants (CIMA)
- Institute of Chartered Accountants in England and Wales (ICAEW)
- Institute of Chartered Accountants of Scotland (ICAS)
- Chartered Institute of Public Finance and Accountancy (CIPFA)

Each of these accounting bodies is also a member of the umbrella organisation the International Federation of Accounting (IFAC) which is “dedicated to serving the public interest by strengthening the profession and contributing to the development of strong international economies” (IFAC, 2015). This international organisation feeds into the work of the International Accounting Education Standards Board which produces International Education Standards (IES) designed to strengthen global confidence and public trust. Each of the professional bodies of the UK requires the members to comply with the code of conduct based in the International Federation of Accountants code of conduct and the study of ethics is required before admission to membership.

The IFAC code of conduct contains five fundamental ethical principles based on a non-consequentialist approach which focuses on the actions of the individual:

- Integrity
- Objectivity
- Professional competence and due care
- Confidentiality
- Professional behaviour

These principles sit alongside a requirement to consider the public interest.

“Professional accountants have a responsibility to take into consideration the public

interest and to maintain the reputation of the accountancy profession. Personal self-interest must not prevail over those duties”

(ICAS Code of Ethics, 2015)

Codes of conduct or ethics require that the rules for determining good behaviour can be established and therefore embrace ethical absolutism. This is in keeping with the idea that accounting is technical subject. Traditional accounting education, which focused on the technical rules and compliance with standards, inhibited ethical reasoning and moral development (Ponemon,1993). Moore (2006) drew attention to the comment made in “Ethics Matters Managing Ethical Issues in Higher Education” that a code of ethics by itself is insufficient. The code has to be distributed, implemented and embedded within the organisation and society. However, “a major school of critical accounting somewhat challenges the conventional technical view of accounting is politically neutral and amoral practice” (McPhail and Walters, 2009, p.4). Another criticism of this approach is that it permits the abdication of individual responsibilities and allows individuals to feel ethical as long as they are compliant with the rules.

In spite of this, the professional bodies have increased the coverage of ethics within the professional syllabi in the last decade. The Institute of Chartered Accountants Scotland (ICAS) has published several reports and support tools on ethics including a set of dilemmas to encourage discussion around the topic. The Chartered Institute of Management Accountants released a new syllabus in 2015 which embeds ethics across all papers in the syllabus for the first time.

But is this compliance with the set of rules the level of ethical accountability wanted by the profession? Where the aim of the individual is simply to avoid sanction, this indicates a very early stage of cognitive moral development (Kohlberg, 1984). ICAS has taken a different approach by putting ethics and integrity at the top of its agenda and launched an initiative entitled the “Power of One”. This initiative required a review of the fundamental ethical principles. Following the review, ICAS considered whether a sixth principle should be added, that of “moral courage” to ensure members live up to the body’s motto “Quare Verum” for “sacred truth” (ICAS, 2019). This shift, from the focus on rules and compliance, to the character and courage of the individual is in keeping with the ideas of virtue ethics. The aim of these ICAS

interventions is to produce the “virtuous accountant” rather than just a technically proficient accountant. For many decades, technical proficiency has been the focus of professional accounting education, but the changes outlined indicate the shift towards the consideration of the virtues required of accountant. “Honesty, integrity and a passion to exercise thoughtful well informed judgements and do the right things are the appropriate virtues of the accountant” (Stuart, et al., 2010, p.6).

The ACCA (2016) when considering the accountant of the future, identified a number of “quotients” or characteristics of a successful future accountant. The very first on the list is the “Technical and Ethical Quotient”. This quotient requires the “skills and abilities to perform activities to a defined standard, while maintaining the highest standards of integrity, independence and scepticism.” By placing ethics as part of the first quotient, and combining it with technical skills, the ACCA are making a powerful statement on the importance of ethics and that it does not stand separate from the technical components of an accountant’s work.

As a result of the increased importance of ethics, whether viewed as complying with the code or striving to become a virtuous accountant, all organisations will have a vested interest in the education of their accountants and their approaches to ethics.

2.2.2.3 Organisations

The approach taken to ethics by organisations will differ in relation to size and complexity from small informal systems to larger more bureaucratic approaches with ethics management committees. Approaches can also differ by type of organisations, for example government bodies are more clearly accountable to the general public while large multinational companies are accountable to shareholders. This accountability is very much viewed in terms of the consequentialist, utilitarian theory looking for the greatest good for the greatest number of people affected.

Some organisations consider a wider range of issues rather than simply focusing on the “bottom line”. Demand from customers for ethical products for example fair trade, resulted from concern about the impact of commercialisation of indigenous communities in underdeveloped countries (Stuart, et al., 2010). The triple bottom line (TBL) developed by Elkington in 1998 allows for consideration of more than simply a single profit maximisation goal. It includes environmental and societal factors embracing once again the idea of the greatest good showing the wider reach of the

organisation. Integrated reporting, which reports on “six capitals” includes financial as one capital alongside manufactured, intellectual, human, social and relationships and natural embracing a much wider range of measures and considerations in the reporting of the entity.

Prior to the development of stakeholder theory (Freeman, 1984), the impact of the organisation outside of the firm itself was considered to be limited to those bodies with transactional relationships, shareholders, suppliers, customers and employees. Freeman (1984) noted the expansion of relationships beyond the transactional. This allowed for the legislative context in which organisations operate and the various legislative bodies which impact on them to be included as stakeholders. The definition of stakeholders was broadened to include all those who can benefit from, or be harmed by, or whose rights can be impacted by the organisation (Evan and Freeman, 1993). This wider stakeholder group must now be considered, increasing the complexity of ethical decision-making. With many more groups to consider, the role of the accountant becomes more difficult and education more crucial.

2.2.3 Education in Accounting Ethics

“Ethical matters in accounting are of widespread social concern and accounting educators must address such matters in the teaching.”

Ghaffari, Kyraicou and Brennan, 2008, p.185

There is continuing question as to whether or not ethics can be taught to students and this topic can provide a thesis in its own right. The perspectives of some educators are considered to demonstrate how ethics education can have an impact.

In an Accounting Program Leadership Group (APLG) panel discussion in 2008, Shaun Budnik from Deloitte & Touche addressed the question as follows :

“You don’t teach ‘ethics’ per se, but you do teach critical thinking and ways to work with the grey areas... We try to increase an individual’s awareness of ethical matters, while discussing how to respond to a variety of scenarios and, at the same time, addressing the potential consequences that may be faced as the result of a pure ethical decision.”

Thompson, Fernandez, Budnik and Boston, 2008, p.200

McPhail and Walters, 2009, suggest that they cannot make the reader more ethical but they can contribute towards the individual's competence in thinking ethically about accounting. Their book is designed, in the view of the authors, to ensure the ability to recognise ethical issues and to provide the vocabulary and concepts to helpfully discuss the issues.

The debate is further fuelled by the different approaches to ethics. The consequentialist theory of Egoism, serving self-interest, appears to have no place in a profession which puts the public interest ahead of individual interest. Virtue ethics considers the formation of a virtuous character but opinions differ greatly about when character is formed. Many believe the character is formed long before students reached tertiary education, "values develop as we grow" (Luoma, 1989) while others argue that ethical development takes place over an entire lifetime or career (IAESB, 2017). Some studies have shown that formal education at university and professional levels is a powerful consistent correlate to moral development (Rest, 1988; Dellaportas, 2006).

Also stressing the importance of lifelong learning, in terms of developing ethical awareness and behaviours, is Kohlberg's model of Cognitive Moral Development. The model deals with the thinking behind how a decision is made rather than the decision itself. It contains three main levels which are each divided into two stages.

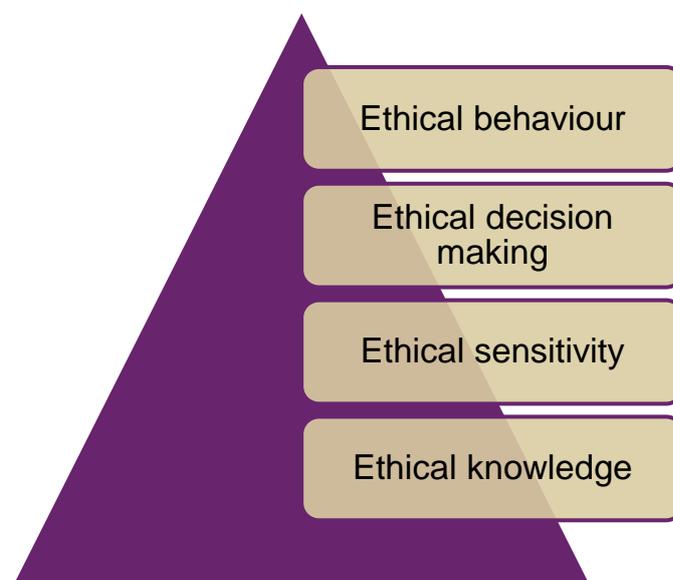
Table 2.2 Kohlberg's Cognitive Moral Development Model

Levels	Stages	Disposition
3. Post conventional	VI	Based on universal moral principles
	V	Impartial with a concern for everyone's interest
2. Conventional	IV	Informed by society's laws
	III	Conforming to group norms
1. Pre-conventional	II	Self-interest is the primary motivation
	I	Avoid punishment

In order to serve the public interest, the primary focus of the accountant's role, an accountant will need to reach the conventional level where self-interest and the avoidance of punishment are left behind at level one. Level two Conventional starts with conforming to group norms but at the higher stage is informed by society's laws. Ideally, accountants would reach stage V in the third level to subordinate their own interest for the interest of others. Kohlberg's research indicates that Post conventional development level three rarely occurs before individuals reach their mid-20s. This places the university years and early professional education years in the space where moral development is taking place. Movement between the stages requires "exposure to an environment which stimulates moral reasoning" (LaGrone, Welton and Davis, 1996, p.260). The classroom is an ideal place; "the classroom should be the arena in which students have an extensive encounter with the ethical expectations of audit practice and where they might acquire the virtues necessary for later achieving the goals of practice" (Stuart, Stuart and Pederson, 2021, p. 39).

The International Accounting Education Standards Board (IAESB) has developed a similar ethics framework for the education of professional accountants (fig 2.3) which also progresses upwards through a series of levels. It provides structure for the development of ethics education while recognising that this development takes place throughout the career of an accountant.

Figure 2.3 IAESB Ethical Framework



In this model (figure 2.3) the first stage is ethical knowledge. This will require education in ethical concepts and frameworks is related to the work of the accountant. It will require the explanation of fundamental theories and principles ensuring an understanding of the ethical background in which accountants operate. Students need to be aware of the different theories and frameworks as they can be used to understand the actions of others and to arrive at alternative approaches to the various dilemmas they will face in their own careers. The second stage of ethical sensitivity takes the knowledge from stage I and applies it to the accountant's work across the various functional areas with the aim of recognising potential ethical threats. In other words, the application of frameworks in accounting specific situations. The third stage takes identified threats from stage II and the knowledge from stage I to "form well reasoned and hopefully well-informed decisions" (Kaplan, 2009, p.385). Ethical decision-making can be defined as the process of identifying a problem, generating alternatives and choosing among them to maximise important ethical values while achieving the intended goal (IAESB, 2015).

"Professional accountants need to be able to deal with ethical threats and be able to choose a course of action consistent with the fundamental principles set out in the International Ethics Standards Board for Accountants' Code of Ethics" (IAESB,2015)

The fourth and final stage deals with ethical behaviour ensuring that actions taken are in accordance with ethical beliefs. This final stage stresses importance of lifelong education and continuing professional development.

This international framework has been adopted by those considering accounting ethics and professional education encompassing initial professional education, continuing professional development and lifelong learning. It provides justification for ethics education in which students explore different ethical theories and move through the levels of the framework. Through this they will learn to identify ethical dilemmas and discuss alternative solutions while exploring the approaches of different cultures from around the world.

The current position of the professional accounting bodies is to maintain their status as a profession and embrace wider issues than financial reporting, seeking to be a real business partner in the organisation. The implications for education of accounting students is clear. There is a need to develop knowledge to inform

decision making and to develop skills to ensure that ethical issues are acknowledged and dealt with appropriately. A clear framework for the development of this education is required. But how will this all fit together? Apostolou, Dull and Schleifer, 2013 developed a *Framework for the Pedagogy of Accounting Ethics* to assist those seeking to include ethics in the accounting curriculum and it this framework that is now discussed and shapes the remainder of the literature review.

2.3 The Framework

Whilst the International Accounting Education Standards Board (IAESB) is useful in considering levels for development of ethical knowledge, its work is mainly focussed on professional education rather than accounting education in an academic context. Academic education has also seen a number of entreaties for ethics to be included in the curriculum. “Clear calls have been made for educators to increase ethics instruction to students majoring in business and accounting in particular” (Liu, Yao and Hu, 2012, p.671). The IAESB framework, while useful in considering development, does not address some of the crucial decisions to be made when considering implementing ethics into the curriculum.

Previous studies have worked to different frameworks. In 2007, Blanthorne et al. provided “an extensive view” of account ethics education. This study sought out the opinions of faculty to feed into standard setting around the time the National Association of State Boards of Accountancy was modifying their ethics requirement. While this study was situated in the United States context, a context quite different in terms of initial professional development, this was a comprehensive examination of ethics education considering attitudes towards the teaching of ethics, what should be taught and by what methods. Motivations and attitudes were explored but little was included on learning objectives for ethics education. Assessment of learning was not considered in this study. This was typical of the time when the main focus was on whether or not ethics was included. Interestingly the authors of this paper found that their conclusions were not in line with a series of interviews carried out in 2005 where Everett found that indicated a high number of faculty opposed the idea of incorporating ethics into the curriculum.

Around the same time, Ghaffari et al. (2008) were working on exploring accounting ethics in accounting programmes in the United Kingdom, similar in terms of scope to

this study. Also using a survey method, their focus was on how widely ethics had been integrated into the accounting curriculum or was taught in a standalone and at what level ethics was being taught. The discussion of curriculum drivers was limited to the professional bodies, quality assurance benchmarks, graduate skills and lifelong learning. There was a specific question posed on whether “recent financial scandals” were the reason for inclusion however two thirds of respondents indicated the inclusion was not for this reason. They found that most institutions had incorporated ethics into the curriculum with it found at “all of the levels of a degree” programme (Ghaffari et al., 2008, p.191) and identified subjects in which it was most commonly found namely audit and financial accounting. In recommendations for further study, the authors suggest research “involving in-depth interviews” to “better understand the reasoning underpinning efforts to incorporate ethics into the accounting curriculum” (p.192).

In 2018 Miller and Sawver completed an “exploration” accounting ethics education in the United Kingdom. While this may initially appear to overlap with this study the approach taken, this paper focussed on a single specific intervention, the Ethics Education Framework (EEF). They acknowledge the focus of their study on the nature of content, ethical frameworks and decision-making models, and the extent to which ethics is incorporated into the curriculum. The results suggest that this intervention had little impact, ethics education had not changed. They suggest that those faculty with “professional accounting experience realize a greater need for ethics education than those who are traditional academics” (Miller and Sawver, 2018, p.1116). They recommend further research on what is actually being taught as well the drivers of accounting ethics education.

In 2013 Barbara Apostolou, Richard Dull and Lydia Schiefer published an article in Accounting Education “*A Framework for the Pedagogy of Accounting Ethics*”. The goal of their article is to provide assistance to those planning to incorporate ethics into the accounting curriculum and to stimulate scholarship to refine and improve the framework they proposed. It addresses the entire process of planning for and integrating ethics into the accounting curriculum. It is more comprehensive than many of the articles published in this area which address only one or two particular issues for example the work of Loeb (1991, 1998) focuses predominantly on learning goals, Hurtt and Thomas (2008) focus on the mode of delivery and Graham (2012)

examines the students' perspectives on the inclusion of accounting ethics in the curriculum. Few papers have considered the topic as thoroughly as Apostolou et al. (2013). However, the broad scope of the paper has led to limited discussion of its various considerations. Despite this Rebele and St Pierre (2021, p.29) state the "Apostolou et al.. article is an excellent source of information for accounting faculty members seeking guidance on incorporating ethics coverage in their courses". Cowton (2021, p.70) also makes reference to the article asserting that it "provide[s] evidence on different objectives of ethics teaching". This framework lends itself to shaping the review of literature as the scope includes all areas and the discussion can be built upon.

The framework itself covers five phases for the development and implementation of accounting ethics into the curriculum which are shown in figure 2.4. For each of the phases a number of considerations are raised.

Table 2.3 A Framework for the Pedagogy of Accounting Ethics

Phase	Considerations
1. Assess the need for ethics in the curriculum.	Regulatory (External) Voluntary (Internal)
2. Articulate learning objectives.	Consistent with mission Cognitive and ethical development
3. Identify the nature of the content.	Ethical model Professional codes of conduct Discipline specific content Social and environmental issues
4. Determine the mode of the delivery.	Standalone course in ethics specifically Discipline-specific course with ethics element Pedagogical considerations
5. Conduct learning assessment.	Direct measures Indirect measures Continuous improvement

The phases are addressed in a practical order for a timeline, but while each of these phases stands alone, and many papers published on the topic of accounting ethics have focussed on only one or two of them, the phases appear to be inextricably linked. The learning objectives in phase two will be shaped by the drivers for inclusion included in phase one. Assessment in phase five can only be judged in relation to the learning outcomes from phase two. The nature of the content included in phase three may dictate the mode of delivery of phase four.

Literature in accounting ethics education considers the need for and nature of that education (O'Leary, 2009). The framework considers the need first in phases one and two, before continuing to consider the nature of the provision in the remaining phases.

Each phase is considered ad seriatim in the remainder of this literature review. There may be some overlap between the phases as they cannot be separated easily and decisions made in one phase will impact on others.

2.4 Phase 1: Assess the need in the curriculum

The first phase is to assess the need for ethics in the curriculum. Apostolou et al. (2013) state that “motivations” to include ethics in the accounting curriculum can come from internal and external sources. External sources will include public calls for “better” ethics education in accounting, calls from the profession itself and statutory requirements. Blanthorne et al. (2007, p.363) rather cynically suggest that “ethics should be taught if for no other reason than as a response from external agencies”.

Internal sources will include calls from academics and students to include ethics in the accounting curriculum. Graham (2012, p.602) focusses more on these internal sources claiming “it has been found that [accounting ethics] teaching may even be more valued by the student body than by faculty”.

There are a number of pressures or drivers to conclude ethics both internal and external. These are explored in the following paragraphs. Firstly, the external forces of public opinion and regulatory sources are considered. Secondly, the internal motivations including calls from academics and students as well as the organisation’s own internal initiatives around employability and lifelong learning.

2.4.1 Public Opinion and Serving the Public Interest

Accounting is a profession and as such should serve the public interest. However, there is a “danger of deprofessionalization when the culture of public accounting fails to advance the public interest.” (Liu, Yao and Hi, 2012, p.672).

While this quotation is from within the last decade, it could easily have been written in the 1980s, 1990s, 2000s or at the time of writing. “From the late 1980s, there has been much discussion about teaching business and accounting ethics in universities

and business schools” (Stuart, Stuart and Pederson, 2021, p.40). Scandals in the world of accounting and finance are not new and there have been repeated calls for improvement in the ethical behaviours of these professionals.

“When accountants are seen or perceived to behave badly, it invites questions about the role of education to graduate ethical accountants. Support for ethics interventions stems from the premise that ethical awareness and decision-making can be enhanced through the education process” (Dellaportas, 2021, p.xix)

This premise is accepted by this researcher and supported by Cowton (2021, p.65) who states, “I will simply take it as given that accounting ethics is, in general, a ‘good thing’”.

In returning to the issues of various scandals, it would take up too much space in this thesis to list the accounting and finance scandals of recent decades.

The following timeline of quotations demonstrates how various scandals and ethical misconduct of these times has affected the public mindset and seen renewed calls for ethics education for accounting professionals.

1980s

“The “decade of greed”, the 1980s, infamous for its junk bonds, greenmailing, savings and loan and defence-industry scandals, political bribery, insider trading, audit failures, and fallen anti-heroes set in motion a vibrant ethics industry.”

Neimark, 1995, p.81

1990s

“Ethical misconduct by business people has received widespread media attention in recent years. One of the outcomes of this perceived low-level of ethical conduct is a call for increased ethics instruction in the various university business curricula.”

Hiltebeitel and Jones, 1992, p.37

2000s

“After the well-known recent accounting scandals, it seems absolutely essential to pay increasing attention to ethics in accounting and to improve ethical education for accountants”

Mele, 2005, p.97

“The recent barrage of accounting scandals has re-ignited the controversial debate about the need for and importance of ethics education in accounting.”

Blanthorne, Kovar and Fisher, 2007, p.355

2010s

“The new millennium has failed to reduce the volume of corporate scandals globally...Teaching ethics to final year accountancy students, many of whom will become tomorrow’s practitioners, appears crucial.”

O’Leary and Stewart, 2012, p.225

2020s

“High profile accounting scandals both in the United States of America and internationally have negatively impacted on accounting’s long standing reputation for being a highly ethical profession...[and] led to calls for a renewed emphasis on teaching ethics to students.”

Rebele and St Pierre, 2021, p.25

The essence of these quotations is encapsulated in this quote from Dellaportas et al. (2014) in their paper “Australian Accounting Curriculum: a longitudinal study” examining barriers and enablers.

“Ethics in business and accounting emerged as a major public concern following high profile corporate collapses during the 1980s and again in the 2000s that resulted in huge losses of personal savings and commercial investments, mostly without explanation or compensation.”

Dellaportas et al., 2014, p.362

The first evidence of response to the scandals was the introduction of corporate governance codes around the world (Ghaffari, et al., 2008) and new statutory instruments in the United States being enacted specifically the Sarbanes-Oxley Act (2002) which “created a total revision of the regulatory framework for the public accounting and auditing profession and provided guidance for strengthened corporate governance. It was considered to be the most far-reaching legislation affecting public corporations and their independent auditors since the 1930s” (Vershoor, 2012).

The second intervention identified by Dellaportas et al 2014 was the increase in calls for ethics education for accountants. “Education has been suggested as the means by which ethics may be improved in the accounting profession” (Thomas, 2012,

p.399). Calls for improvement in ethics education have been elevated by “increasing agitation among the public arising from corporate scandals and the demand for change among regulators.” (Dellaportas et al., 2014). There seems to have been an increase in ethics education in accounting “in the last decade, although it is by no means a new subject” (Mele, 2005, p.97).

Despite the scandals and issues of the past, the public still has high expectations of the profession which has been “deemed keepers of the public trust and as such, each of its members must be of the highest moral character” (Shawver and Miller, 2017, p.587). The profession itself is keen to re-establish public trust after recent accounting scandals and an important step toward making sure that the profession does not lose the right to self regulate” (Blanthorne et al. 2007, p.369).

2.4.2 The Regulatory Perspective

In the previous section the impact of public opinion was considered on accountancy, but these are not the only factors at play. Consideration must be given to the regulatory framework of education itself as well as the requirements of the professional bodies.

There are a number of types of bodies which can be deemed to have a regulatory impact on the accounting curriculum. Apostolou, et al.. (2013) consider regulatory influences to be divided into mandatory and voluntary classifying these as external and internal respectively. Moore (2004) in his paper considering regulatory perspectives on the business ethics curriculum makes similar classifications which continue to be useful when considering the accounting curriculum more specifically. Mandatory regulation is required by law and usually government based but there are other types of regulation that business schools often subject themselves to through accreditation of their school or particular programmes. These additional considerations are voluntary; the business school is under no obligation to consider these. They may however feel that they need the accreditations on offer to compete for students in an ever more demanding marketplace because “accredited institutions use their status as a marketing tool to attract the brightest and best students” and staff (Apostolou and Gammie, 2014, p.659). Despite this, a distinction can be made first between mandatory and voluntary.

The second distinction made by Moore (2004) involves distinguishing between prescriptive and permissive where prescriptive phrases such as “should provide”, “should have” and “will therefore be able” indicate governance of the coverage of a particular topic. Permissive statements indicate that an element of the curriculum might be included but without prescribing how that inclusion should be shaped.

These distinctions allow the building of a 2 X 2 matrix as Moore did in his paper for business ethics in the United Kingdom. Table 2.3 shows a matrix constructed for accounting education specifically considering only undergraduate level education. As this study is examining only undergraduate accounting programmes, only those accreditations which apply to these types of programmes have been included and the typical gold standard of triple accreditation for MBA programmes is not considered relevant.

Table 2.4 Classification of the regulatory environment in the UK and Ireland.

	Mandatory	Voluntary
Prescriptive	Government Regulators Quality Assurance Agency (UK) Quality and Qualifications Ireland (Ireland)	Professional accounting bodies
Permissive		EQUIS AACSB UN PRME

The mandatory bodies are the government regulators for the higher education sectors in both countries; the Quality Assurance Agency in the UK and the Quality and Qualifications Ireland along with the Higher Education Authority in Ireland. In the UK the QAA issues subject benchmarks for degree programmes which indicate the content which should be included and threshold standards to be met in order to ensure consistency in degree subjects across the sector. These are released for both undergraduate and postgraduate programmes. The undergraduate programme subject benchmark statement for accounting issued in 2019 makes reference to ethics only in respect of the context in which accounting operates.

*“Knowledge of the contexts in which accounting can be seen as operating (examples of contexts include the legal, **ethical**, social and natural environment; the accountancy profession; the business entity; the capital markets; the public sector) and why accounting is valuable in these contexts, although it would not be expected that detailed coverage of all contexts is required.*

(QAA, 2019, p5)

This is the only reference to ethics contained in the subject benchmark and remains identical to the wording contained in the previous 2016 statement. Previous iterations of the subject benchmark also left the decisions around what to include and how it should be included in the individual curricula to curriculum designers in individual institutions.

In Ireland similar subject statements are issued by the Quality and Qualifications Ireland (QQI). In 2021 a separate statement is not available for accounting but references to ethics are made within the Award Standard – Business, the umbrella area under which accounting would fall.

In contrast to the UK standards, ethics receives a few mentions in the business standard. In year one reference is made to having an awareness of ethical issues – *“Awareness of social, community and ethical issues in a business context.”* (QQI, 2014, p.6). The standard goes further mentioning ethics again in later years of study and at higher levels of understanding progressing from an “awareness” to “appreciation” and “develop a sense of own value system” (p.6). In the third year of study additional references to ethics are made.

Critical understanding of the general ethical implications of job roles and responsibilities in a business and wider social context. (QQI, 2014, p.5)

Learn to act in variable and unfamiliar learning contexts; learn to manage learning tasks independently, professionally and ethically. (QQI, 2014, p.5)

The Irish standard, which it should be noted relates to business rather than accounting, specifically indicates that ethics should be included at different levels of study and that the awareness required in the early stages is not sufficient and that a critical understanding and learning to act must also form part of the business education.

The QAA and QQI are the only mandatory influences on the accounting ethics curriculum. These approaches indicate that ethics should be included but are not overly prescriptive in what approach should be hence leaving the decisions to individuals in their institutions.

As this concludes the examination of the mandatory influences the next section examines those voluntary influences that the business school may have chosen to comply with.

2.4.3 Voluntary Perspective

The voluntary choices with which the business school has chosen to comply include the professional accounting bodies as well as accreditation bodies. It is at the discretion of the business school whether or not to take on these additional requirements, but many Deans would argue that to remain competitive in a highly demanding higher education market these accreditations and affiliations with professional accounting bodies are essential to continued success rather than being truly optional.

There are seven professional accounting bodies operating within the UK and Ireland and these are listed in section 2.2.2.2. Each of these is recognised as a provider of professional accounting education and they are collectively responsible for admitting members to the profession. King and Davison (2009) in their paper examining the links between academic education providers and professional educators write that Universities recognise the importance of links with the professional bodies with many sponsoring awards made to students on academic programmes of study. While professional bodies remain separate from the academic accounting provision offered by universities in the UK in contrast to other countries notably the United States and Australia, they still see benefits in engaging with the academic curriculum and engage with institutions in hope of securing the best candidates for their own bodies (King and Davison, 2009). ICAEW have established the “flying start” project with Newcastle University and PricewaterhouseCoopers combining work placements with study to meet both academic standards for the award of a degree and the professional requirements up to the professional stage of examinations. Durham University Business School offered a similar programme in association with KPMG

and the ICAEW and Lancaster University also run a programme in association with ICAS and Ernst and Young.

“Professional accountancy training and academic accountancy programs in the United Kingdom (UK) have remained resolutely separate, despite attempts at partial integration through a system of accreditation and exemptions.”

(King and Davison, 2009, p.261)

The more common method of engagement between professional and academic educators is likely to be through the accreditations of academic programmes and the awarding of exemptions from professional examinations to degree students. The professional bodies will only award exemptions from their own professional papers if there is a significant match between the syllabi and when the level of study matches their own standards. As such they are prescriptive in what must be included in the curriculum and these demands are “believed to lead to an over-emphasis on technical aspects of the curriculum” (Cowton, 2021, p.68). Paisey and Paisey (2004) argue that this emphasis squeezes the space available for more generic skills development typical of a university education and leads to a system which emulates the professional approach (Hopper, 2013).

Following time at university an Accounting Graduate, or indeed a graduate of any subject, will have to register as a student of the professional body and claim any exemptions. They then must continue with their studies through the remaining examinations of the professional syllabus and only on completing this and satisfying other membership requirements including work experience and professional ethics will they be admitted to membership and become a professional accountant (ACCA, 2016).

While exemptions from professional exams can be applied for by any student who has previously studied the material at an appropriate level, some academic institutions apply to have these exemptions recognised formally by the professional accounting bodies by having their course accredited indicating exemptions from particular professional papers arranged for students. This has been a major selling point for institutions who offer multiple exemptions from various professional accounting bodies. This allows their students to pass through the remaining initial professional education more quickly following completion of their degree studies. Exemptions are usually awarded where the significant majority of the content of the

professional accounting bodies' paper is covered in the academic programme of study undertaken in university and are designed to "stop you [the student] from having to study the same topics that you have already been taught" (ACCA, 2016). Most of the UK professional bodies use the same terminology for exemptions however the ICAEW offer Credit for Prior Learning (CPL) which is their term for exemptions. Exemptions are awarded usually if study was undertaken recently. Those who completed their studies some time ago are encouraged not to use the exemption route. Exemptions can be awarded for completion of the programme itself (taking all the modules studied into account) or on a paper by paper basis where individual modules are matched specifically to the requirements of a specific professional paper. In effect, university study can replace certain elements of initial professional development of the accounting bodies.

Changes to requirements of the professional bodies' curricula can result in a constant state of flux for the generally agreed accounting curriculum as "each of the UK accountancy bodies refreshes and updates the content and focus of its syllabus and work experience regularly to ensure continuing relevance as well as rigour" (King and Fitzgerald, 2016, p.205).

Changes in the professional bodies' requirements will affect the exemptions if the content of academic module/programme to which they have been matched does not move in tandem with it. This has implications for ethics education as "some movement to incorporate ethics into the syllabus" of the professional bodies was identified by Ghaffari, Kyraicou and Brennan in their 2008 survey of accounting ethics education in the United Kingdom. With the link between academic and professional syllabi as a result of the awarding of exemptions, it is expected that as the ethics content in the professional examination grows, this would be reflected in some way in the academic syllabus to maintain the exemption award.

Additionally, in their study, Ghaffari, Kyraicou and Brennan also noted the difference between pre-and post-1992 universities' attitudes to the professional bodies in the United Kingdom. Although universities, referred to as pre-1992 as they were established before the further and higher education act 1992, did not rate the impact of the professional bodies on the inclusion of ethics education in their accounting programmes placing it in fourth and final place after graduate skills, lifelong learning,

and the Quality Assurance Agency. This is as the authors expected. They state that post-1992 universities, many of which were previously polytechnics, are generally deemed to have a greater vocational focus.

While not all professional accountants have studied accountancy at university, there is a benefit for accounting bodies in engaging with the exemptions process and the academic education on accounting degrees as this can give them easy and direct access to those interested in careers in accounting and potential new members.

Considering all this, professional bodies have been classified as a voluntary source of regulation for the academic accounting education provision. Academic institutions are under no obligation to seek these exemptions or shape their syllabus to match the professional accounting bodies' syllabi. As market competition increases for students in the UK and Ireland, it is likely that more students will seek out the programme which offers the most exemptions from the professional studies in order to shorten the length of time it takes them to qualify and reduce the costs involved.

Other voluntary undertakings by business schools will include accreditations of the schools themselves or particular programmes within them. Business schools can choose whether or not to seek these affiliations.

2.4.4 Accreditation Bodies

Accreditation is defined by the Council for Higher Education Accreditation (CHEA) as “a process of external quality review created and used by higher education to scrutinize Colleges, universities and programs for quality assurance and quality Improvement” (Eaton, 2012, p.1). While the focus of accreditation is quality, Romero (2008) states that the deans of many business schools believe that AACSB accreditation helps attract better students to their institutions and valuable in improving their “Brand” (Hunt, 2015). It may be that where there is a lack of information about universities or programmes available, particularly to international students who are unfamiliar with the higher education context and terminology used in materials, a reliance is placed on the accreditations held by a particular institution building international “prestige” (Tullis & Camey, 2007).

The then president-elect of the Association to Advance Collegiate Schools of Business (AACSB) stated in 1983 that for business schools “increased competition

would become a fact of life and that to succeed, they must implement and develop strategies to improve their competitive position” (Brandenburg, 1983).

This was and continues to be true. “The competitive environment for business education has been rapidly changing” (Tullis and Camey, 2007, p.45) and students and prospective employers must make “difficult choices” about which business school to attend or recruit from (Hunt, 2015). Hunt (2015) believes that “one classifying factor for both decisions [those of the student and employer] is accreditations” (p.23)

Not everyone is convinced that accreditation hold this recruitment power. Kelderman (2009) quoted a number of college officials who indicated that the accreditation itself was not of particular concern to prospective students or their parents who also input into the choice of institution. Hunt (2015) comments that the status of the institution’s accreditations is not more important than the reputation of the particular institution in its own right in attracting students to it.

Despite these doubts, there is increasing consideration of specialised accreditation “as a strategic tool in the competition for students and international prestige” (Tullis and Camey, 2007,p.45). These accreditations are often prominent in marketing information for institutions and courses.

There are a number of accreditations that are available to universities with undergraduate programmes in their business schools shown in table 2.4.

Table 2.5 Accreditations available to Business School in the UK and Ireland with undergraduate accounting programmes.

AACSB	Association to Advance Collegiate Schools of Business
EQUIS	EFMD* Quality Improvement System
EPAS	EFMD* Programme and Accreditation System
PRME	Principles of Responsible Management Education

* EFMD is the European Foundation for Management Development

Other accreditations are available to business schools, including accreditations from AMBA, however these relate to post graduate education and are not relevant to this study.

Each of the three accreditations is now considered in turn.

2.4.4.1 Association to Advance Collegiate Schools of Business (AACSB)

The AACSB was founded in 1916 and was known at that time as the American Association of Collegiate Business Schools. It is a global membership association and includes business schools, corporate, non-profit and public sector organisations that share an interest in business and management education and provides “Internationally recognised for undergraduate, master’s, and doctoral programs in business and accounting (AACSB,2016) as well as offering conferences, research, publications and sponsorship. Now called AACSB International, it “advances quality management education worldwide through accreditation, thought leadership, and value-added service” (AACSB, 2016).

AACSB offer two accreditations. One is for Business and covers the full remit of the business school. The other is a specific accreditation for Accounting provision only added in 1980 to address the specific needs of the profession. While this is a separate accreditation, application for it must come from an organisation which already holds the Business accreditation or applies for it at the same time. The AACSB began accrediting provision outside the United State in 1968. In May 2016, there were 761 accredited institutions around the world carrying an AACSB accreditation in 52 countries. In the United Kingdom, 27 universities hold an AACSB accreditation for Business and only one institution, Northumbria University, holds the additional accounting accreditation. In Ireland only two universities hold the business accreditation; Dublin City University and University College Dublin. Neither holds the accounting accreditation.

The AACBS accreditations cover business and accounting programmes at undergraduate, masters and doctoral levels. These accreditations are “highly sought after by business schools both in the United States and Internationally” with a “stringent review process” for the university (Jalbert, Jalbert & Furumo, 2011, p.93).

Accreditation is given when an institution complies with the standards for accreditation issued by the AACSB. It is mission driven and focusses on the mission of the school and the goals for the programmes it offers. The most recent set of standards were issued in 2018 and cover four areas in addition to the business standards: Management and innovation, Students, Staff and Faculty, Learning and Teaching and Engagements and Interactions. Within the requirements of these sections are references to a requirement that undergraduate study examines the ethical and regulatory environment and that real world integration on ethical issues is included. At masters level only there is a requirement to examine ethical and professional standards. Ethical behaviour is required by students and staff as part of the core values and guiding principles included within the accounting standards.

In 2004 the AACSB established an Ethics Education task force “on the premise that the crisis in business ethics is not only a challenge for companies but also an opportunity to strengthen management education” (AACSB, 2004, p.7). Four broad themes emerged from the work of the task force: Responsibility of Business in Society, Ethical Leadership, Ethical Decision-Making and Corporate Governance. The task force did not prescribe any specific curriculum but did encourage members to renew and revitalise their commitment for ethical education to benefit both the individual and the business world (Heller, Heller and Petronis, 2010). The report concluded with recommendations which included maintenance of the Ethics Education Resource Centre, a web based forum for the exchange of information, training for the accreditation team to address the increased focus on ethics, publication and education events and engaging the academic disciplines in discussions and initiatives.

Heller, Heller and Petronis (2010) conducted a review of business education in AACSB accredited institutions across America to see if the provision was based on the recommendations of the Ethics Education Task Force issued 5 years previously. One institution was selected at random for each of the 50 states. In examining the four broad themes they found that undergraduate business ethics focussed on the Responsibility of Business in Society strand with this strand being addressed in 100% of the sample institutions. Ethical leadership came second, Business governance third and ethical decision making last. “Unfortunately, the authors found

that most of the discussion evolved around applied decision-making with little references to theoretical ethical foundations of decision making” (p98).

Many articles written about ethics education, cite the AACSB as a main driver behind the inclusion of ethics in the business and accounting provisions but few comment on the lack of prescription in the standards required despite the work of the Ethics Education Task Force (Swanson,2005; Blanthorne et al., 2007; Shawver and Miller, 2017).

2.4.4.2 European Foundation for Management Development (EFMD) accreditations

EFMD, based in Brussels, celebrates its fiftieth anniversary in 2022 and “acts as a catalyst to promote and enhance excellence in management development in Europe and worldwide” (EFMD, 2015, p.2). It provides accreditations in addition to networking opportunities, advisory services, international advocacy of the European approach to business education and undertakes a number of projects designed to advance management education. It states in its promotions literature that “Accreditation from EFMD is on the of the best and most competitive ways to certify the actual quality of a business school.” (EFMD, 2015, p.3)

EFMD provides two main educational accreditations EQUIS and EPAS. There is additional accreditation around deans across borders and corporate learning officers but these do not specifically relate to undergraduate education.

EFMD Quality Improvement System (EQUIS)

The EQUIS accreditation is a quality assessment and improvement system which applied to all programmes offered by an institution from undergraduate provision through to PhD including any non-degree programmes and corporate education on offer by the institution. The institution is defined as the organisational unit providing business and management education and so can be a standalone business school or a school or faculty which is part of a wider university.

The accreditation guidelines make reference to Ethics, Responsibility and Sustainability (ERS) as an area of assessment criteria. This is a recently expanded

area and “reflects the need of business schools to contribute to the resolution of societal challenges and to act as ‘good citizens’ in the environment in which they operate” (EQUIS standards, 2016, p.8). In terms of its own governance the institution has an obligation to act as an “ethical and responsible institution”. It also has an obligation to “educate its students to act ethically in their professional lives” (p.31) Despite being based in Europe, EQUIS concerns itself with the international dimension, ethics responsibility and sustainability and the connections with the corporate world across all the elements under consideration for the accreditation. It also seeks to see if ethically and socially responsible behaviour is articulated within the mission or core values of the School. It states that “ethics, responsibility and sustainability should be integrated into the design, delivery and assessment of all programmes offered by the school” (p19)

When describing how ethics is included with in the design delivery and assessment of the programme a number of questions are posed.

Are there programmes that specifically address the question of ERS?

Describe their orientation and content.

How are ERD integrated into the other programmes?

Describe their content

EQUIS standards, 2016, p.26

The consideration of ethics does not stop with the curriculum but also is to be evidenced in the development and actions of all staff, integrated into its research agenda infrastructure, purchasing and administration. For clarification Ethics as defined by EFMA refers to the values of “honesty, equity and integrity” (p.69)

EFMD Programme and Accreditation System (EPAS)

The EPAS accreditation is available for specific programmes rather than accreditation of the entire school. Similar references are made to Ethics, Responsibility and Sustainability but with focus at programme rather than institution. The main requirement in this accreditation is that “The Institution should provide students with a perspective of the role of ERS in modern management so that, as future managers, they contribute to societal well-being” (EFMD, 2016, p.20).

2.4.4.3 Principles of Responsible Management Education

The development of the Principles for Responsible Management Education (PRME) came from a recommendation of the United Nations Global Compact Office

academic stakeholders following a forum held at Case Western Reserve University entitled “Business as an Agent of World Benefit”. A PRME task force was formed which developed six principles which “lay the foundation for the global platform for responsible management education.” (UNPRME, 2016).

The six principles, previously discussed are shown in Table 2.1. While the six principles do not explicitly use the term “Ethics”, they explore many of the issues that are likely to be discussed when considering an ethics curriculum including responsible leadership, sustainability, environmental concerns and social issues in addition to economic value.

The task force boasts good progress. “Since its official launch in 2007 by UN Secretary-General Ban Ki-Moon, the initiative has grown to more than 650 leading business schools and management-related academic institutions from over 80 countries across the world. More than a third of the Financial Times' top 100 business schools are signatories to PRME” (UNPRME, 2016). Numbers available from the UNPRME website indicate in 2021, there are 86 signatories to the principles within the United Kingdom and six in Ireland for a total of 92.

2.4.5 Other considerations

There are a number of additional considerations when assessing the need for ethics within the accounting curriculum. Faculty led interventions are taken from the work of Miller and Sawver (2018). Graham (2012) identified students as the forgotten stakeholders. Finally employer led and lifelong learning are taken from the work of Ghaffari, Kyraicou and Brennan (2008) and were tested in their survey instrument.

2.4.5.1 Faculty Led

It is possible that faculty members may themselves identify a need for ethics education, whether in response to the ethical lapses of students in an academic context, as an area of interest from the work of their own professional bodies or as a response to accounting scandals already discussed. It may also be that faculty have research interests and opportunities developing the area of ethics and wish to include this in their research-led teaching.

2.4.5.2. Student Led

Students can often be treated as the forgotten stakeholders in the curriculum planning process (Graham, 2012). However, those who observe the work of the professional bodies and follow the business press are likely to have an interest in the discussion of the ethical attitudes of accounting professionals and will want to see this discussion reflected in their studies of contemporary issues in Accounting. “Students regarding ethics teaching as important” (Tormo-Carbo, Segui-Mas and Oltra, 2016, p.163).

2.4.5.3 Employer Led

While few person specifications demand an “ethical” prospective employee, the requirements of the professional bodies are often considered and eligibility for student or full membership can often appear. Graham (2012) found that students appreciate this link between academic study and professional ethics requirements stating that they will have to understand ethics sometime.

Many of the skills that can be developed through the study of ethics are those which employers want including critical thinking, analysis of a situation and the decision making in examining alternative courses of action. The employability results for particular universities are published in Key Information Sets where the information is made available to students as well as used in some of the rankings that are made of universities. With this increased focus comes additional pressure to compete and ensure that students are meeting the criteria for employment in good roles following their graduations.

2.4.5.4 Lifelong learning

Ethics education is often started at university and professional training but continues throughout the career of the individual (IAESB, 2007). The early stages of development including awareness of ethics issues may be as far as some students get during their formal education but continuing professional development will allow them to build on this knowledge and along with their experience continue to develop their moral character and influence intention to act (Ghaffari, Kyraicou Brennan, 2008).

This concludes the first phase of the Apostolou et al. (2013) framework “assessing the need in the curriculum” highlights a number of potential drivers including Public

Opinion, Regulation, Professional Accounting Bodies, Accrediting Bodies, Faculty and Students along with the Employability and Lifelong Learning agendas. The second phase of the framework “Identify learning objectives” is now considered.

2.4.6 Assessing the Need in the Curriculum

In this phase a number of potential drivers for the inclusion of ethics in the accounting curriculum have been discussed. Improvements to ethics education have been called for following continuing accounting and finance scandals over a number of decades and subsequent damage to the accounting profession. The professional accounting bodies have been viewed as representatives of the profession as well as the gatekeepers to it. Education is also a profession with its own regulators and quality assurance providers. The context of business schools in which accounting education operates has been included as well as consideration of their accreditors. Finally consideration has been given to student and faculty led interventions as well as employability and the lifelong learning agenda. Each of these may act as a driver for the inclusion of ethics in the accounting curriculum.

2.5 Phase 2: Articulate Learning Objectives

“If we are to make the teaching of it [ethics] effective, then we will need to understand what we want to achieve from it.”

Graham, 2012, p.600

The second phase of the Apostolou et al. (2013) framework discusses the articulation of learning objectives. The authors identify two main considerations for discussion in this phase; consistency with mission and cognitive and ethical development. Before these are considered, the definition and development of learning objectives and outcomes is discussed.

2.5.1 What are Learning Objectives?

Learning objectives are “*broad statements of what is achieved and assessed at the end of a course of study*” (Harden, 2002, p.151). Bernard Bull, Professor of Education Concordia University, states that “learning objectives have become so central to the field of education the many might argue they are essential to quality formal learning experience” (Bull, 2013). He continues by pointing out the 1918 text titled “The Curriculum” broke down the necessary skills and knowledge into objectives to inform work in the classroom. As concern grew about the quality of

education, learning objectives began play any role in terms of measurement, assessment and evaluation of learning and teaching. There are a number of additional terms which have been used in a similar way including learning “aims” and learning “goals” (Loeb, 1991). Whichever term is used, learning objectives are distinct from pre-requisites for a course and form a simple description of it. Objectives indicate what a successful learner is able to do at the conclusion of the programme of study.

2.5.2 The Importance of Learning Objectives

Bates (2016) when discussing the work of Tyler (1949) and his Rational Objective Model (fig 2.2) states that learning objectives are an “essential element of curriculum planning” (Bates, 2016, p.67)

Figure 2.2 Tyler (1949) Rational objective model



The rational objective model by Tyler (1949) starts with the formulation of objectives from this the content, methods and assessment will flow. This is similar to the approach of the Apostolou et al. (2013) framework beginning after the initial need for the subject in the curriculum has been agreed. Wheeler’s work on the Rational Cyclical Model (1967) goes a step further identifying an additional part of the process before the objectives are set in which the needs of the learners are identified.

Setting objectives for the Rational Objective Model requires that the key decision makers in relation to the teaching are identified. In the case of ethics education, we have already explored the main stakeholders who participate in decisions about the curriculum in the previous section ‘Assessing the need in the curriculum’. To recap, they are the Public, Professional Accounting Bodies, Accrediting bodies, Academics and Students. The model recognises that there will be difficulties in meeting or prioritising the demands of the various groups in arriving at a set of objectives.

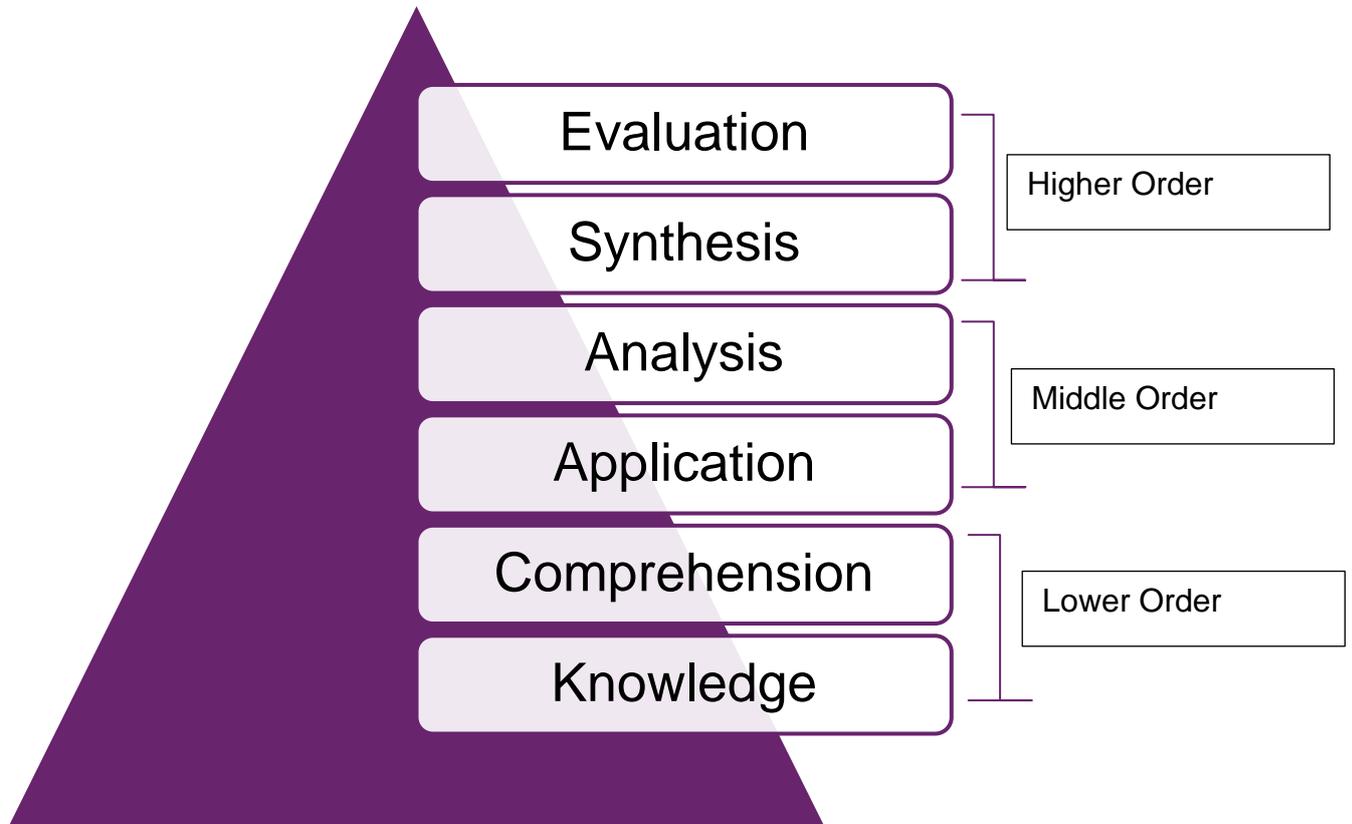
Much work was published around the 1960s which is still considered relevant to the educators of today. Mager (1962), writing in a time when language was typically male gendered, states that once a decision has been made to teach students something a number of tasks must be undertaken by the teacher.

“He must first decide upon the goals he intends to reach at the end of his course or program. He must then select procedures, content and methods which are relevant to the objectives, cause students to interact with appropriate subject matter in accordance with the principles of learning and finally measure or evaluate the student’s performance according to the objectives or goals originally selected.”
(Mager, 1962, p.1)

The learning objectives form a base from which all activities are planned. When objectives are poor, lacking definition or even not present it is impossible to evaluate a course effectively (Mager, 1962). Wheeler’s model expresses “learning outcomes in terms of expected behavioural changes” (Bates, 2016, p.202). Each subsequent stage focuses on the expected changes in behaviour indicating that the focus on teaching is to change behaviours, a topic explored further when some specific outcomes for ethics education are discussed.

Most educators today are familiar with the work of Bloom (1959) in his *Taxonomy of Educational Objectives: the classification of educational goals* making a distinction between lower, middle and higher order thinking skills (see figure 2.3). It may be that learning objectives are set at different levels or include Lower Order Thinking Skills (LOTS), Middle Order Thinking Skills (MOTS) and Higher Order Thinking Skills (HOTS).

Figure 2.3 Bloom's taxonomy of learning identifying higher order, middle order and lower order thinking skills



Bloom's work focussed on the cognitive domain and the development of knowledge. He posited that lower levels of knowledge are required before the higher levels of intellectual development can take place and that objectives should be targeted to match the level that the learner is at and wishes to progress to. But is ethics education solely focused on knowledge? Or must we consider issues around behavioural change as well?

There are a number of ways in which these theories are evidenced in the literature on ethics education learning objectives, and these are discussed in the following two sections.

2.5.3 Programme or Module Level

The first discussion is the level at which the objectives themselves are expressed. The AACSB and other accreditations are mission based requiring the school or department to clearly articulate a mission and also goals for their specific programme

of studies that align with those mission statements. To evaluate the programme outcomes, objectives should be agreed on before adding ethics to the curriculum (Loeb,1991).

The Apostolou et al. (2013) Framework articulates consistency with mission as one of the considerations of this second phase on articulating learning objectives. Where ethics is embedded across modules on a programme of study, it is possible that a goal in relation to ethics education may be articulated at the programme level rather than being explicitly included in each module's set of learning outcomes.

2.5.4 Typical goals

Apostolou et al. (2013) identified two commonly found learning objectives. The first is in relation to “applicable codes of conduct” (Apostolou et al., 2013, p.4) requiring an examination of the codes of conduct in force in the jurisdiction in which teaching is taking place. The exploration of the code of conduct ensures that members have an understanding of the obligations placed upon them and the “underlying rationale of the constraints that professional ethics place on professional accountants” (IFAC, 2008, p1). Many of the codes of conduct of the professional accounting bodies are based on the IFAC code of conduct and the implications of this are explored in a later paragraph on the globality of learning objectives.

The second commonly found learning objective identified by Apostolou et al. (2013) is the identification of an ethical dilemma and the proposal of a solution to it. This objective increases ethical awareness of the issues that may arise in the workplace and encourages exploration of alternative solutions to dilemmas.

These two commonly found learning objectives with the question about whether outcomes should be knowledge-based e.g. a thorough understanding of the code of conduct, or behavioural in attempting to change the behaviour of the student. These objectives of ethics education can be linked to the stages of development on Kohlberg's Cognitive Moral Development, discussed previously, with knowledge of standards required to take the student from the preconventional to the conventional level to achieve the higher level of serving the public interest students will need to reach the post conventional level with a concern for everyone's interest rather than

their own or their organisations. Hunt and Vitell (1986) believe that the development of moral judgement itself will link to intention which will “trigger” ethical behaviour. Whether students can apply what they have learned will depend on the organisation context and “prevailing cultural norms” (Ghaffari, Kyraicou and Brennan (2008, p185)

IFAC states that “Without training on ethical decision-making and behaviour, accountants may easily succumb to the demands of their environment” (IFAC, 2005, p.7). The Education Committee meeting in Kuala Lumpur in 2005 identifies four goals for global ethics education: ethical knowledge, ethical sensitivity, ethical judgement and ethical behaviour. These are articulated in these learning objectives stated in the minutes of the meeting:

- a) Enhance the knowledge of relevant standards and expectations of ethical and professional conduct.
- b) Develop a sense of professional responsibility with ethical sensitivity and an appreciation of ethical threats.
- c) Improve professional judgement with sharpened ethical decision-making skills.
- d) Develop a commitment to ethical behaviour.

In addition, IFAC commented that the skills of ethics education are likely to be achieved across a career, lifelong learning through continuing professional development, and not simply part of initial development.

Kavanagh and Drennan (2008) also identify the objectives of promoting ethical awareness and improving decision-making but notice a tendency to focus on the latter. Awareness is often treated as awareness of codes of conduct, taking a utilitarian approach to ethics in serving the common good. Ethics education of this type can often fall into the trap of discussing legal issues rather than moral issues as is evidenced by the provision of ethics in many accounting and auditing textbooks. These books often reflect on breaches of the law which led to famous accounting scandals rather than moral dilemmas (Cameron and O’Leary, 2015).

Loeb (1998, 1991) has written extensively on the objectives of accounting ethics and is widely considered the expert in this area. He identified 7 goals for ethics shown in table 2.6 education:

Table 2.6 Loeb's Seven Goals for Ethics Education (1998)

1	Relate accounting education to moral issues
2	Recognise issues in accounting that have ethical implications
3	Develop a sense of moral obligation or responsibility
4	Develop the abilities needed to deal with ethical conflicts or dilemmas
5	Learn to deal with the uncertainties of the accounting profession
6	"Set the Stage" for a change in ethical behaviour
7	Appreciate and understand the history and composition of all aspects of accounting ethics and their relationship to the general field of ethics

While there may be seven goals to compare to four IFAC goals, the progress through various stages is similar with perhaps goal seven reaching beyond the scope of the IFAC objectives.

The professional bodies have various objectives in their ethics education and examples of some of the approaches to learning and learning outcomes are included in Appendix 5.

2.5.4 Learning Objectives

Learning objectives are key to the development of robust education practices. The destination must be clear before the journey is started. Whether the terminology used is around "outcomes", "objectives" or "goals" the "broad statement of what is achieved and assessed" must be made explicit in the design of interventions.

Outcomes have traditionally focussed on "applicable codes of conduct" but there are levels different levels of learning from defining to recognising an issue through to dealing with it in a creative and innovative way.

Once the learning objectives have been decided these will largely dictate the content that will need to be covered to achieve the objectives and the mode of delivery that will be required. Of course, setting these objectives is also essential to ensuring robust assessment.

2.6 Phase 3: Identify the Nature of the Content

This third phase of the framework is not well discussed in the literature but frequently tends to be discussed as part of the question of mode of delivery as is seen in the

Ghaffari, Kyraicou and Brennan (2008) paper. This discussed whether a stand-alone model should be taught or the content embedded within the technical subjects.

The content presented in any ethics intervention will be selected to fulfil the objectives that have been set (Massey and Van Hise, 2009). The selection of content and the material to be presented will also impact on the mode of delivery which is the next phase of the framework. Accounting ethics education is often treated as applied moral philosophy embedded within the context of the accounting profession. Massey and Van Hise (2009) argue that this should be broadened to include business ethics as accountants in practice may be required to advise their clients on ethical dilemmas in all areas of business.

2.6.1 Ethical Theories and Frameworks

Shawver and Miller (2017), argue that foundation knowledge of ethical theory is required to be able to recognise and understand an ethical issue. Ghaffari et al. (2008) found that while accounting appears to be taught from a neoclassical perspective with a focus on agency theory rather than ethical theories “Utilitarianism, Deontological and other ethical frameworks as decision-making devices” (p.185) are sometimes discussed. Graham (2012) states there is a misperception the business education should be regarded as “value free” while others suggest the range of ethical theory should be taught including not just the traditional approaches of Consequentialist and Non-consequentialist but including the recent approaches including virtue and character ethics, the ethics of care and feminist ethics (Blanthorne, Kovar and Fisher, 2007; Ghaffari, Kyraicou and Brennan, 2008; Massey and Van Hise, 2009; Thomas, 2012; Shawver and Miller, 2017)

2.6.2 Decision making

In addition to the discussion of ethical theories to include, a few specific tools are referenced within the literature to enable ethical decision-making which is often articulated as one of the learning outcomes. Kohlberg’s model is discussed by many in regard to moral development and the consideration of each level of the moral development identified. Rest (1986) developed a four stage fundamental ethical decision-making framework involving moral issue recognition, moral evaluation/judgement, moral intention and moral behaviour. This model is often

discussed as both an indicator for learning objectives and the content to be included in the ethics provision.

Additionally, Jones (1991) work on moral intensity is also discussed as a decision-making tool (Liu, Yao and Hu 2012).

2.6.3 Accounting Profession Context

Graham (2012) talks of the importance of demonstrating the relevance of the work being undertaken by the students to the professional context. This will require the inclusion of moral exemplars and cases from the profession as well as those to which students can relate. Blanthorne, Kovar and Fisher (2007) found that the ethics educators believe that case studies and vignettes are the most appropriate resources in teaching students about accounting ethics.

The main area included in ethics education relates to the early stages of moral development, the rules; focusing on codes of ethics and codes of conduct put forward by the various professional bodies. These are often taught alongside examples of the ethical issues faced by the profession and examples of audit failures (Blanthorne, Kovar and Fisher, 2007; Massey and Van Hise, 2009).

Once all of these considerations have been taken into account the content for the module can be determined. The decisions made here will impact on whether or not a stand-alone module is required or whether specific topics will be embedded within particular subjects. This issue is considered in the following section.

2.6.4 Nature of the Content

In their work of 2018, Sawver and Miller called for further research into what is actually being taught in accounting ethics education identifying a gap in the existing literature. The objectives set for ethics education will dictate what is included. There is debate on whether accounting ethics is considered applied moral philosophy or should be taught as compliance with a code of ethics. Whether or not students are taught about ethical theories and decision-making models remains unclear. This phase is often subsumed into the discussion of the following phase around mode of delivery but should perhaps have a greater influence over it rather than being dictated by it.

2.7 Phase 4: Determine the Mode of Delivery

The fourth phase of the Apostolou et al. (2013) framework considers the mode of delivery for accounting ethics education. It frames what some consider the main debate about ethics education; whether ethics should be taught as a standalone subject with the same prominence in the curriculum as the more technical accounting subjects or whether by its nature it permeates through all the technical workings of the accountant and should be embedded within the technical content of accounting.

Hurt and Thomas (2008) considered the “logistical concern” of including ethics in the curriculum identifying three options which are explored in the following sections before considering pedagogical interventions.

1. *Implement a separate standalone course*
2. *Integrate ethics coverage across a variety of courses or*
3. *Adopt some combination of these approaches*

Hurt and Thomas, (2008)

This section of the framework also considers the pedagogical interventions used in the teaching of ethics whether it is embedded or standalone. Loeb (1998, p.79) identifies two key questions when considering ethics education for accounting students: (1) “whether accounting ethics should be taught throughout the curriculum or in one course” and (2) “What teaching techniques should be used?”

2.7.1 Standalone

A standalone module is a course of study in which ethics is the main focus and the stated learning outcomes for the course of study indicate this clearly. Standalone ethics modules can take a number of different forms. Some advocate that the appropriate form for accounting ethics is to be taught “pure” ethics. A course of this nature would be taught by philosophy teaching staff and explore the issues of what is right and wrong, exploring different approaches within a worldly context.

This approach has a number of advantages as it allows students to explore the concepts, ideas and language of ethics free from the constraints of the particular

context, providing a broader education in consideration of the examined life. It is not bound by the conventions of business education and may indeed introduce students to alternative learning conventions if taught either in a different department or as part of a cross disciplinary team.

Issues with this approach include demonstrating the relevance of the course to the students without the contextualisation that they appear to crave and without demonstrating relevance and links to their other more technical or computational studies. This course would appear in stark contrast to the other subjects accounting students undertake. When completing a Statement of Financial Position or putting together a trial balance, there are correct answers, clear solutions to the problems set before them. No such easy answers are obvious in a pure ethics module.

As with all businesses, the business school must carefully allocate its resources. Where an ethics specialist is not available within the Faculty or School, “buying in” expertise from another department may be the only option for this approach presenting additional financial and logistical complications at a time when business schools appear to want to rationalise their provision.

Still providing a standalone ethics module but moving away from a “pure” approach is the offer of a Business Ethics module. Providing a frame for the studies within the sphere of the business world and demonstrating from the module title alone the relevance of the course of study to students of the Business School. In some cases a further step is taken and the context reduced further to focus on Accounting Ethics so there can be no concern from students about the relevance to their specific chosen field.

This applied approach will usually cover the ethical theories in frameworks but usually with examples taken from the business or accounting fields. Ideally this would still allow time to explore the ethical theories but keeping the context relevant to the programme of study.

The “applied” ethics approach eliminates some of the criticisms of the “pure” model in terms of demonstrating relevance but may limit some discussion as the

contextualisation will take up learning time. It may not produce the same level of debate or criticality. This can be particularly true where real cases are used as examples as students often view the outcome of an event, or the media coverage of it, as the “answer” to the question without considering the dilemma itself. Many of the dilemmas that business people face are not headline material. Most headlines are caused not by those who have breached not just ethical guidelines or codes of conduct, but those who have broken the law.

There is also a tendency to focus on codes of conduct leading to a rules based approach to ethics rather than an informed principle led base. Students should be encouraged to debate and challenge the rules that are set for them in an academic environment. Those discussions could go on to shape the profession as these students continue into membership. A number of accounting ethics textbooks contain large sections on codes of conduct and a few discuss these after the sections on ethical theories and frameworks.

With the standalone module a choice still has to be made about “pure” or “applied”. In an ideal world we would want both and this option is explored in section 2.7.3 on combination. Taking the next step on the “pure” to “applied” continuum is embedding the ethics content into the broader curriculum.

2.7.2 Integrated or Embedded.

Embedding ethics across the curriculum means ensuring that the ethical considerations relevant to that particular subject, be it Financial Accounting or Taxation for example, are explored alongside the technical or computational learning. It has been a common approach. Woo (2003) surveyed Deans of AACSB accredited business school and found that almost 90 per cent had ethics integrated across the curriculum as opposed to a separate course on ethics.

Advocates of this approach say this demonstrates the day to day importance of ethics to the professional accountant and ensures that students are prepared for the situations they are likely to face in their work. The ACCA in their work on the future of the profession have placed technical and ethical competence at the top of their list of

requirements for the accountant of the future. Many of the professional bodies have ethics embedded in the professional papers to ensure that students are aware of the potential issues that can arise within a particular topic area.

Table 2.7 shows into which subjects accounting ethics is most likely to be included in the US and the UK.

Table 2.7 Subjects into which ethics is embedded

Blanthorne, Kovar and Fisher (2007) US Context	Ghaffari Kyraicou and Brendan (2008) UK Context
Principles of accounting	Audit
Intermediate accounting	Financial accounting
Cost/management accounting	Management accounting
Audit	Corporate governance
Tax	Financial management
Systems	Social and environmental accounting
Advanced accounting	Accounting theory
	Accounting in context

Detractors of the embedded approach believe that it does not provide an ethics education but simply ensures compliance with rules without thinking. It can make students aware that ethical issues exist but fail to provide them with the theoretical underpinning, ethical frameworks and skills necessary to deal with them (Swanson, 2005; Williams and Elson, 2010)

Another criticism is that little time is given to the ethical content and that it is often included as an afterthought or omitted completely if time runs out in a particular session (Kidwell et al., 2013).

The more cynical argue that embedding content across the curriculum has allowed business schools to say that they are completing an obligation to produce ethically

aware students without making any substantive change to their curriculum. This leads to question of how the learning is assessed in embedded modules.

“Accounting educators seem to be all too willing to give ethics the short shrift under the seemingly innocuous approach called “Integration” which amounts to distributing ethics topics across the accounting curriculum a policy that the AACSB endorses as amounting to sufficient ethics coverage in business degree programs.” (Kidwell et al., 2013, pp 45-46).

A programme requires that students are given an education in ethics, and where it is embedded across various modules it can become difficult to monitor.

2.7.3 Combination

In a world with no constraints this would be the ideal mode; an initial module to develop ideas, or a final year module to wrap up with ethics clearly signposted in technical subjects throughout the programme. Hurtt and Thomas (2008) referred to this as the gold standard. Unfortunately, it is not mentioned a great deal in the literature which is probably due to the amount of resourcing it would require and space in an already crowded curriculum. Kidwell et al. (2013, p47) state that “sound pedagogy involves doing both, with the standalone course used as a fulcrum or cornerstone for integrating ethics into other courses.”

2.7.4 Pedagogical interventions

If few papers consider the specific content to be coming within the accounting ethics module, even fewer consider the specific methods used for teaching and learning. Blanthorne, Kovar and Fisher in their US study asked educators for their choice of teaching methods and these are shown in table 2.8.

Table 2.8 Teaching Methods identified by Blanthorne, Kovar and Fisher (2007)

Educators choice of teaching method	Actual rankings from the survey
Case	2
Vignette	6
Articles	4
Faculty model	5
Debate	7
Role-play	8
Questions from textbooks	3
Lecture	1
Ethics day	10
Textbook	9

From these results it is clear lectures were deemed to be the most popular with cases following a close second. Surprisingly questions from textbooks came in third but the use of the textbook itself ranked nine out of ten.

The teaching methods used may be dictated by the content that has been decided upon and will also impact on the assessment methods adopted as it is unlikely that students would be asked to tackle something new for the purposes of assessment only.

2.7.5 The Mode of Delivery

This is often considered the main debate in regard to ethics education whether to teach ethics separately to or embedded within the technical subject areas. This is the element of the discussion that is present in most papers on the topic. Those who espouse a standalone module tend to focus on the need to explore issues in greater depth and the need to explore some ethical theory as part of a wider discussion. Others contend that it should sit alongside the technical content demonstrating to students how it is integral to the practice of accounting. There are issues with both approaches. Standalone requires additional time in an already crowded curriculum. Integrated provision is difficult to monitor and progression in students development contingent upon all modules adhering to planned practice. Additionally in this

section, pedagogic interventions are also discussed. Lectures remain popular but cases are often used in teaching ethics education.

The next and final phase of the framework is the assessment of learning.

2.8 Phase 5: Conduct Learning Assessment

“It is important to evaluate the “outcomes” of all aspects of education”

(Loeb, 1991, p.77)

The final phase of the framework outlined by Apostolou et al. (2013) is to Conduct Learning Assessment. It is deemed essential for continuous improvement and checking the achievement of programme, course or module level goals. Pressure for this assessment of learning comes both from sources internal to and external to the university. Internally University administrators will want to be sure the programmes they offer are successful, meeting the goals that have been set. There are, therefore, clear links between the goals that are set for learning and the methods of assessment that are used. Externally, accrediting bodies, public policy, funding bodies and individuals along with other outside groups including supporters of the university and potential employers will be interested in whether or not students graduating from programmes of study have acquired the skills and knowledge expected (Caplan, 1980).

This section of the literature review will look at the importance of assessment, methods and measures used in assessment, linking with goals and the difficulties in assessing both cognitive and moral development.

2.8.1 The Importance of Assessment

No learning cycle is complete without an assessment of the outcomes of the learning. While this can be checked throughout learning the assessment referred to in phase five is Summative Assessment rather than any Formative Assessment.

Loeb (1991) discusses levels of outcomes including profession wide, programme level and course or module level. Profession wide assessment is difficult due to the numbers and variety of roles involved. This is further exacerbated by the lack of agreement around measures of assessment. So keeping the level of assessment at

programme and course or module is appropriate given that “the teaching of accounting ethics should be congruent with the curriculum goals of an accounting programme” (Loeb, 1991,p78) and that sessions undertaken by students should also be linked to the goals. Caplan (1980) takes a similar approach to the levels of assessment examining student performance, instructor performance and the meeting of goals.

Learning goals, whether at programme or course/module level, are a key element of the assessment of learning and this section of the framework cannot be isolated from the section on setting goals. “One line of thought argues that a pre-requisite to any evaluation of educational outcomes is the existence of goals by which such outcomes can be measured” (Caplan, 1980, p.135).

Despite this link and the number of studies which have examined the learning goals, little research apart from the work of Stephen Loeb has examined the assessment of learning or checking of the goals. The following section examines the methods and measures that have been discussed in the literature.

2.8.2 Methods and measures

Methods used in assessment are likely to be similar to those pedagogic practices and the mode of delivery used. If ethics is embedded in a subject it is likely to be examined there.

Accrediting bodies for example the AACSB may have specific requirements in terms of evidencing the continuous improvement required to secure and maintain accreditation. The framework appears to have adopted the language used by the AACSB in terms of direct and indirect measures required.

Consideration is given in the framework to the measures of successful learning, both direct and indirect. Direct measures include the results of summative assessment of students whereas indirect measures include alumni surveys and focus groups along with course experience surveys (Apolotolou et al., 2013)

One of the big issues with assessing students' learning is the link to the learning goals. As previously discussed, goals can be linked to both cognitive and ethical development. Where goals are linked to an ability, for example an ability to identify an ethical dilemma, an assessment can be designed around that skill in a relatively straightforward way through the use of case studies, examinations and quizzes. Difficulties arise when the goals set around changes in behaviour which will require observation and assessment of the students' behaviour. This is usually assessed by the defining issues test (DIT) testing students before and after a learning intervention to see changes in behaviour (Loeb, 1991).

2.8.3 Assessment

Assessment of learning completed the learning cycle. With clear links to the second phase, the objectives of the learning are tested. Methods used in assessment are likely to echo those used in learning. Consideration should be given to the level of assessment of learning; are programme level objectives or course/module objectives being tested? Difficulties can arise when objectives set are difficult to assess or the learning required to successfully complete a task not isolated to a single intervention. Assessment is the phase of the framework that is impacted by each of the four preceding phases. Decisions on what and how ethics is included will dictate appropriate assessment practice.

This brings to close the discussion of the literature in relation to the phases of the framework. There are some other considerations to be discussed which have been found in the literature and may impact on the accounting ethics provision to undergraduate students.

2.9 Further considerations and barriers

There are a few additional considerations which have not been explicitly covered in the phases of the framework which may impact on the practicalities of ethics provision and education more widely. These are mentioned briefly here.

2.9.1 Technology

There are two strands in the consideration of the impact of technology. One is the impact of technology on the accounting profession and its practices. The introduction of automation and the increase in the use of artificial intelligence raise a number of

ethical questions themselves as humans are replaced by machines. Can artificial intelligence learn ethics or is the determination to act ethically purely a human endeavour (Wallach and Allen, 2010).

The other strand is the impact on Education resulting in changes to pedagogic methods and assessment methods. Many educators have taken their pedagogic practice online during the COVID-19 crisis and Universities were forced into online assessments in the 2019/20 Academic Year.

2.9.2 Globalisation

Our business schools are tasked with providing students with an education that will stand them in good stead in the global village. With faster and better links to others around the world increasing, internationalisation of the curriculum and the student body has increased in importance.

For ethics education we may need to reach more widely than the traditionally adopted Western Ethical Approaches. We will need to consider the approaches of a much wider range of philosophies. We will also need to consider specific issues for different types of economies, developed and emerging as well as taking into account different cultural practices from places we may know little of.

2.9.3 Barriers

To conclude the literature review, the barriers that may prevent ethics inclusion are discussed. Bampton and Maclagan (2005) respond to “the sceptics” of teaching ethics on accounting programmes. They summarise the key objections to its inclusion into five areas; relevance, necessity, effectiveness, responsibility and feasibility.

Some believe that ethics is concerned only with “objective criteria” and “incontestable measures”, that it should be taught as value free. These sceptics believe there is no place for ethics or moral values in the teaching of accounting, a technical subject. Bampton and Maclagan counter that “this assumption of unfettered profit-maximisation is not really valid in contemporary practice” (Bampton and Maclagan, 2005, p.294) Typically, ethics is ranked as more important by those who have worked in practice as opposed to those who have followed an academic pathway. Indeed, Bampton and Cowton (2002) noted that those with over 10 years

experienced were more likely to include ethics in their teaching than those with fewer years' experience.

Those who accept ethics is relevant to accounting may still resist its inclusion in the accounting curriculum as they feel the existence of existing frameworks and codes of frameworks are all sufficient to deal with any issues. "However there is almost always a need for individuals to exercise judgement in actual situations" (Bampton and Maclagan, 2005 p.294). Indeed the threat of sanctions from the enforcement of codes may cause individual to focus on self interest protecting themselves rather than the public interest.

Each of these considerations, as well as those included under the five phases of the framework, will impact on accounting ethics provision for undergraduate students.

2.10 Research Questions

It is clear from working on this chapter that the majority of key considerations fall under the five phases of the Apostolou et al. (2013) Framework. This will be adopted as the framework for the research going forward from this point.

However, the research questions posed in this piece of work are not derived from the framework. The questions remain those raised by the curiosity of the researcher into existing practice. The framework is therefore used as a method to ensure all elements of the accounting ethics provision are taken into account when responding to those initial enquiries.

Ghaffari et al. (2008) conducted the largest study to date of Accounting Ethics Education in the UK in 2008 with similar study by Blanthorne et al. (2007) being conducted in the United States in 2007. While there have been subsequent studies conducted in the UK, none have had the reach of Ghaffari et al. (2008) now over a decade old with many changes taking place in the interim. The first research question focuses on the current provision of accounting ethics education for undergraduate students in the UK and Ireland. Ireland has been included in this study as it works within a similar regulatory framework and many of the professional bodies operating in the UK also operate in Ireland. The first research question is:

RQ1 How is ethics taught to undergraduate accounting students in the UK and Ireland?

There are many different considerations when planning accounting ethics education. It is difficult to tell from the existing literature which drivers are shaping the provision discussed in research question one. The second research question is:

RQ2 What factors are impacting on the delivery of ethics education to undergraduate accounting students?

With Hurtt and Thomas (2008) discussing the gold standard and calls from Kidwell et al. (2011) for a cornerstone of accounting ethics education, it is clear that the provision being provided today may well differ from the ideal. The final research question considers what an unrestricted model would look like asking the question, typical of an ethicist, not what are we doing but what should we be doing? The final research question is:

RQ3 What would a model for accounting ethics education look like?

With the three research questions in mind and a pedagogic framework to underpin the work, this research project has clear direction. The research design to provide answers to these questions is discussed in the next chapter.

2.11 Chapter Summary

The chapter commenced with a discussion of the importance of ethics in our everyday lives as well as in the context of accounting. The implications of the various ethical approaches mentioned were discussed. The Apostolou et al. (2013) framework was identified as a suitable structure to work within as it encompasses much more than any single journal article to date. The five phases within the framework were discussed and the link between them clearly identified as the literature for each phase was presented. Some additional considerations which did not fit nicely into the discussion of the five phases (no framework is perfect) were included. Finally, the research questions are presented.

Chapter 3 Research Design

3.1 Introduction

The aim of this chapter is to demonstrate the development of an appropriate design for this study. In the previous chapter, a gap in the overall knowledge of accounting ethics education was identified with many studies covering only one element of phase of accounting ethics education. The adoption of the Apostolou et al. (2013) pedagogic framework as a base for this study will ensure a holistic approach and this will be the first piece of work to encompass the different elements included in the five phases making a contribution to the development of the model as requested by its authors and bringing together the knowledge of the existing provision.

Leading from the development of the research questions, this chapter aims to describe the design process and justify the key decisions made. The chapter begins with a discussion of the researcher's own development. A discussion of the Pragmatic approach including the importance of the research questions follows. The quality of the research project is then considered.

There follows discussion of the mixed methods approach detailing the data collection and analysis methods with limitations of the research design discussed.

Finally, before the chapter concludes, ethical considerations of research are outlined.

3.2 The Researcher's Philosophical Stance

Easterby-Smith, Thorpe and Jackson (2015) believes a consideration of ontology and epistemology, is an essential part of researcher development.

“Social researchers often follow the traditions of their training without dwelling on more fundamental issues. We think this is a shame. Awareness of philosophical assumptions can both increase the quality of research and contribute to the creativity of the researcher” (p.47).

Debates among philosophers, and discussion of research philosophies, are usually concerned with matters of ontology and epistemology. Ontology relates to the “nature of reality and existence” and epistemology considers the “theory of knowledge” and how a researcher might best inquire into the “nature of the world” (Easterby-Smith, Thorpe and Jackson, 2015, p.46). It is recognised that there are

some differences of opinion over the use of terminology around ontology and epistemology (Crotty, 2015). For example, Crotty (1998) refers to two main positions as objectivism and constructionism as epistemology, but Bryman and Bell (2013) referred to these as ontological positions. Here, when ontology is considered, it is defined as the nature of truth *and* how facts are established.

Ontology

In considering ontological positions, Easterby-Smith, Thorpe and Jackson, (2015) provide a framework considering four different positions. These four positions provide a choice between “realism” and “relativism” with each position having a different understanding of truth, facts and their relationship. The positions are considered to be part of continuum. Realism sits at one extreme positing the world is fixed and external and knowledge can only be advanced through scientific observation. Nominalism is at the other stating the labels attached to experiences and events are crucial. The claims of each of the positions in relation to truth and facts are shown in table 3.1.

Table 3.1 Four different ontologies

Ontology	Realism	Internal realism	Relativism	Nominalism
Truth	Single truth	Truth exists but is obscure	There are many “truths”	There is no truth
Facts	Facts exist and can be revealed	Facts are concrete but cannot be accessed directly	Facts depend on viewpoint of observer	Facts are all human creations

From: Easterby-Smith, Thorpe and Jackson, 2015, p.50

From the lived experience of this researcher, it is possible a truth exists but is obscure, or that there are many truths to be uncovered. At one time, for this researcher, there was a single truth. Working solely with numbers, in the early stages of accountancy training, there was always a single truth; the ‘right’ answer just waiting to be uncovered. As careers progress, so does the complexity of the work. When working with others and in more complex situations, the nuances of interpretations by individuals rear their ugly heads to muddy the crystal clear waters.

People experience phenomena differently. Working in human resource management brought the realisation that there are often different interpretations of the same communication or situation, each of them reality or truth to the individuals involved.

In considering the application of this experience to the study of social science, there is a need to study people rather than inanimate objects or numbers. This has led to debate about whether the philosophical underpinnings of the natural sciences are appropriate to be used in this alternative setting (Blaikie, 2007) discussed further on in this chapter.

In the development of this researcher, there has been a significant shift from an extreme position of realism, through internal realism to the edges of relativism where recognition is made that while a single truth may exist, reality depends upon the viewpoint of the observer. The researcher's beliefs locate them on a centre point on the continuum between realism and nominalism.

Epistemology

Epistemology is the theory of knowledge and enquiry into the nature of the world. It is concerned with 'philosophical assumptions and methodological implications' of 'how we know what we know' (Easterby-Smith, Thorpe and Jackson, 2015, p.51). Often discussion on epistemology is limited to "the dichotomy between objectivism and subjectivism" (Brierley, 2017, p.144). These two extreme positions of the continuum are referred to by different authors by different names e.g. positivism to social constructivism or post positivism/positivism to interpretivism. However, discussion beyond this basic level often refers to a continuum with positivism and social constructionism as the extremes rather than the norms. It is possible to depict paradigms on a continuum with positivism/post positivism at one end, constructivism at the other end, and pragmatism in the middle (Teddlie and Tashakkori, 2006).

Having previously identified in the centre ground of ontological discussions, the researcher is located on the boundary between realism and relativism in the area of critical realism at the "integration of a realist ontology and a constructivist epistemology" (Brierley, 2017, p.145). Brierley (2017, p.145) goes on to state the critical realism acknowledges "the real world that is independent of our perceptions, theories and constructions" and that "the reality of mental states and the importance of these to explain causality".

At this boundary sits another paradigm, Pragmatism, which is “often seen as a compromise between internal realism and relativism” where “meaning structures come from the lived experience of individuals” (Easterby-Smith et al., 2015, p.61).

3.2.1 Pragmatism

Pragmatism has a clear focus on practice making it highly appropriate for a professional doctorate. While part of the contribution of this study is to add to the development of the knowledge of the pedagogic framework, the main contribution is to disseminate findings with a view to influencing the researcher’s and others practice in the area of accounting ethics education.

Pragmatism is an American philosophy with early proponents including Charles Saunders Pierce, William James, Oliver Wendell Holmes Jr and Nicholas St John Green. These men rejected traditional assumptions of the scientific method. Their work, subsequently built on by John Dewey and Richard Rorty, rejected the “traditional philosophical dualism of objectivity and subjectivity” believing “that the process of acquiring knowledge is a continuum rather than two opposing and mutually exclusive poles” (Kaushik and Walsh, 2019, p.4 & p.6).

John Dewey, an educator and pragmatist writing in the mid twentieth century, strongly focussed on the idea of problem solving in research. Dewey was highly critical of what he called the “epistemology industry” which tended to treat knowledge as something distinct and separate from the context of the research. He favoured a logical approach claiming if old ideas were jettisoned, “the terms ‘epistemology’ and ‘logic’ would then become synonymous” (Hickman, 2007, p.206)

Dewey’s work has had a significant impact on education as he has discussed the need to balance the concrete with the abstract as well as observation and reflection. This balancing act is clearly reflected in the development on the ground-breaking Kolb Experiential Learning Cycle published in 1975 by David Kolb and Roger Fry using real world problems as part of the active experimentation phase.

“Pragmatism orients itself toward solving practical problems in the real world” (Kaushik and Walsh, 2019, p.4). Dewey himself articulated five steps for this type of research enquiry which have been revised by Morgan in 2014 and are shown in Table 3.2

Table 3.2 Dewey 5 steps revised by Morgan (2014)

Step	
1	Encounter situation and recognise a research problem
2	Reflect on the nature of problem using existing beliefs to arrive at revised research questions
3	Consider possible actions and develop research design
4	Reflect on selection of methods to answer research questions
5	Conduct the research

Step one was completed when, as a seminar tutor, the researcher was only allocated to accounting student groups rather than business students as it was a 'requirement' that accounting staff taught ethics on the accounting programme. This was despite the students being registered on the same module, completing the same lecture and seminar schedule. This struck the researcher as odd as it was not accounting staff with practical work experience, who may have been able to relate issues to their previous workplaces who were required to teach the accounting students, but any member of staff from the department.

This approach did not sit easily with the researcher with no clear logic apparent in terms of pedagogic practice, or links to accounting practice being established. In pursuit of an explanation the researcher was referred to the accreditation requirements of AACSB, however the guidance provided here did not offer a satisfactory explanation. This led to additional questions being considered, including how was accounting ethics taught in other institutions, what was shaping that provision if not purely pedagogic considerations and what would it look like if these non-pedagogic drivers were removed from the equation completely? (Step two complete). It was these questions that started this research study and clear links between these early questions and the final research questions of the study are evident.

In terms of steps three and four, this chapter continues by addressing the decisions and reflection made during the design of the study. The influence of pragmatism can be seen in a number of different ways within this design process.

Firstly, Pragmatism has a clear focus on practice and places an importance on the actual social situations involved. “Any problem of scientific inquiry that does not grow out of actual or practical social conditions is factitious, arbitrarily set by the inquirer” (Dewey, 1938, p.499). This research is situated within a context and the phenomenon under examination inextricably linked to that context. The researcher’s own experience being limited to one or two institutions it is important in this study to build a broader picture of the landscape of existing provision.

Secondly, “Pragmatism is based on the proposition that researchers should use the philosophical and/or methodological approach that works best for the particular research problem that is being investigated” (Kaushik and Walsh, p.2). The focus under pragmatism is on the outcomes of the research in practical terms and on the research questions rather than the methods. The potential of a particular methodology can only be evaluated in relation to the research questions themselves and the specific purpose of the project (Morgan, 2014). The questions will dictate the types of data required to answer them, the sources and ensures the researcher considers the full range of data collection and data analysis methods. Researchers “working in the pragmatist paradigm [are able to] analyse both numerically coded and narrative data” (Brierly, 2017, p.145) enabling the research to fully understand complex phenomena.

Finally, the outcomes of the research which should permit inferences to be made in regard to practice can be likened to the concept of “Warranted Assertability” from Dewey’s Theory of Inquiry. The term has two elements; warranted and assertible. “Warranted” takes a reflective look at the past using those reflections to resolve a specific doubt or issue. “Assertable” looks to the future with something potentially applicable to future cases that may be similar to the phenomena under examination rather than making a claim to generalisability. “The by-products of this process often include improved tools and materials which can then be applied to the next occasion on which inquiry is required” (Hickman, 2007, p.210). However, these tools and materials, may not be applicable in all future cases considering human beings must constantly react to changes in their environment. “Unlike the alleged knowledge (or justified true belief) studied by most epistemologists, however, warranted assertability is claimed to be neither certain not permanent. The best it can offer is a measure of stability in and otherwise precarious world” (Hickman, 2007, p216).

3.2.3 Research Questions

With providing answers to questions at the heart of the pragmatic approach, it is essential that research questions are carefully formulated and revised after the initial problem arises and is reflected on. The first two steps of Morgan's framework suggest taking time to recognise the research problem and reflecting on initial potential questions to form revised research questions. The initial wonderings of the researcher became clearer after reflection on the situation and consideration of a broader context than simply one institution. These reflections have subsequently been moulded into these three research questions.

RQ1: What is the current state of accounting ethics education provision?

RQ2: What is currently driving and shaping that provision?

RQ3: What would a model for accounting ethics education look like?

The pedagogic framework which encapsulates all facets of the accounting ethics education provision is interwoven through each of the research questions. It has been used to guide all stages, including the review of literature, research design including question design, and inference drawing.

3.2.4 Quality

Carefully planning any piece of work is essential in ensuring quality. Tracy (2010) outlined eight "big tent" criteria for excellence in research including, worthy topic, rich rigour, sincerity, credibility, resonance, significant contribution, ethical, meaningful coherence. Table 3.3 shows how each of these criteria has been met in planning this study.

Table 3.3 Criteria Adopted to Ensure Quality of Research

Criteria for Quality	Evidenced in this project
Worthy Topic	The topic, as it has been described in the introduction is of its time, relevant and of interest to a wide range of accounting academics
Rich Rigour	The work uses the Pedagogy of Accounting Ethics education as a theoretical construct to underpin all elements of the project. Appropriate data collection and analysis processes have been adopted to enable the researcher to make warranted assertions useful to a wide audience.
Sincerity	The researcher has been honest and transparent about the reasons for the development of the project and has sought to recognise and minimise researcher bias throughout.
Credibility	<p>Thick description allows the reader to draw their own conclusions in regard to context and setting of the research allowing complex specificity. The in-depth analysis permits culturally situated meanings to be explicated (Geertz, 1973). The diversity of outcomes is evident from abundant concrete detail (Bochner, 2000).</p> <p>Tacit knowledge is demonstrated through the past experiences of the researcher. The interviewing style adopted will allow for member reflections, dialoguing with participants.</p>
Resonance	The recommendations from the research will be transferable to other settings with shared characteristics.

Significant contribution	This piece of research has practical significance informing the development of ethics education within the accounting curriculum. Further research areas are also identified. The research makes a small contribution to knowledge through the exploration of the pedagogic framework as requested by its authors.
Ethics	The ethical requirements of the institution were adhered to throughout.
Meaningful coherence	The study achieves what it purports to be about and interconnects to the existing literature. Methods and procedures that fit with the research questions posed have been selected to form a mixed methods study.

Adapted from Tracy, 2010, p.840

3.3 Mixed Method Design

“Mixed research is generally speaking an approach to knowledge (theory and practice) that attempts to cover multiple viewpoints, perspectives, positions and standpoints (always including standpoints of qualitative and quantitative research)”

Johnson et al., 2007, p.113

“Studies combining qualitative and quantitative data are nothing new in fields such as the social, educational, behavioural, health and social sciences” (Anguera et al., 2018, p.2757) with authors often saying that a mixed methods study includes a quantitative and qualitative substudy.

This study focuses on the research questions as the main driver of methodological and method choice.

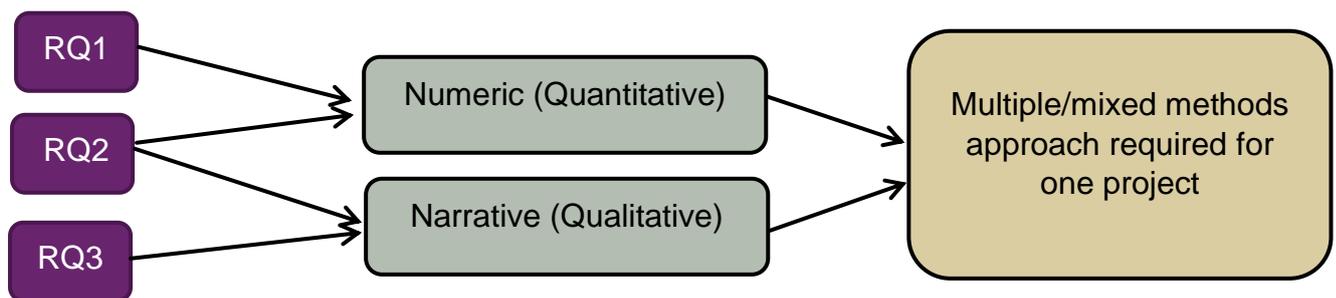
RQ1: What is the current state of accounting ethics education provision?

RQ2: What is currently driving and shaping that provision?

RQ3: What would a model for accounting ethics education look like?

Considering the data that is required to answer these questions, an issue quickly becomes apparent. RQ1 requires clear numeric (Quantitative) data on what the existing provision is. RQ2 requires the gathering of both numeric data (what is observable) too. However, it may also benefit from further exploration of the perceptions of individuals into what impacts delivery in practice rather than a focus on what the literature to date states, requiring the collection and analysis of narrative (Qualitative) data. Responses to RQ3 will be entirely narrative as the opinions of those involved in practice are used to discover what a model would encompass. Those methods which work best for the collection of quantitative data are not necessarily those which are best for the collection of qualitative data. As demonstrated in figure 3.1, there is a requirement to gather both quantitative and qualitative data to have the necessary evidence to fully explore the three research questions.

Figure 3.1 Data required to answer research questions



A survey methodology, where information is gathered to facilitate the answering of specific questions, is adopted. However, neither a survey instrument method nor a set of interviews was deemed sufficient to produce the necessary data set to answer all three questions. In planning the way forward, the data to be gathered and the appropriate method for doing so, as well as the scope and reach of each method, was considered. With both survey and interviews having potential to contribute in different ways to the data required, and as a pragmatic approach encourages both types of data to be collected, the decision was made to use both methods. This led to the development of a potentially mixed method approach of survey + interview.

Tashakkori and Cresswell (2007) identified a number of studies which are considered to be mixed because they utilise qualitative or quantitative approaches in

one or more of the ways shown in table 3.4. In the table, seven ways to define a mixed methods study are shown. Also included is an assessment as to whether or not this is a feature of this study. The evidence to support this assessment is included in the final column of the table.

Five of the features are evident in this study. Two types of research questions are clearly identified with distinct data requirements. Two types of sampling procedures are evident in the different approaches taken in the survey and interviews, with two data collection procedures adopted. With both quantitative and qualitative data being gathered and these being analysed using different methods two more of the feature are evident. The final feature is that two conclusions are provided. This is not the case in this study. The Point of Interface, where the component parts are brought together (Morse and Niehaus, 2009; Cresswell, Klassen, Plano Clark and Smith, 2011), in the study occurs in the results narrative which is typical of qualitatively dominated study (Morse, 2017). Fetters and Freshwater (2015) refer to the “formula” of integration (1+1=3) and urge consideration on how “qualitative and quantitative components together could produce more than either individual component alone” (Akerblad, Seppanen-Jarvela and Haapakoski, 2021, p.153)

Table 3.4 Consideration of approach

Ways to define a mixed methods study	This study	Evidenced by
Two types of research questions	Y	See figure 3.X which shows the research questions
The manner in which the research questions are developed	N	All Research Questions are preplanned as opposed to participant led
Two types of sampling procedures	Y	Sampling for the survey instrument is not required as the whole population is reachable. Interview sampling is convenience sampling

Two types of data collection procedures	Y	A survey methodology is used encompassing two methods, survey instrument and semi-structured interviews
Two types of data	Y	Quantitative and Qualitative data will be gathered
Two types of data analysis	Y	Survey instrument will be analysed using descriptive statistics with the interviews utilising a deductive approach to thematic analysis
Two types of conclusions	N	Inferences will be integrated at the analysis state

As five of these considerations are evidenced in this particular study, this can be described as a mixed methods study. The purpose of combining the methods is to dovetail the inherent strengths of each. The survey providing a broader understanding of the context, and the interviews providing a level of detail not achievable otherwise. The two methods are designed to complement each other rather than provide two independent data sources corroborating the same information.

3.3.1 Mixing methods

The nature of the two methods involved should also be discussed. Surveys are typically classified as a quantitative method as they are typically analysed using high-level statistical analysis. However, this study seeks to analyse methods used rather than look for patterns in the data in the limited population. As such this study will use descriptive statistics to detail the existing provision. Due to the closed nature of the questions and a limited number of researcher-designed responses available, the survey instrument in this study can still be classified as predominantly quantitative.

Interviews are a very common qualitative research method (Bryman and Bell, 2013; Braun and Clark, 2013). They provide a dialogue with a participant that cannot be

gained through a survey providing deep, rich data which can be checked and confirmed with the participant at the time to ensure a shared understanding. In this study therefore, both qualitative and quantitative methods are in use forming two separate strands of the study.

3.3.2 Dominance

A consideration in this or any mixed methods study is the relative importance of each of the two strands of study. Teddlie and Tashakkori (2006) described this as the priority of the methodological approach, questioning if one component has priority over the other or if they are of equal importance at the start of the study. While the context in which accounting ethics education takes place is important, painting a picture of it does not provide a deeper understanding of the situation, an understanding which is necessary in making decisions at a practical level, and understanding the decisions others have been taken to date. It is for this reason that the qualitative or interview section takes priority over the quantitative survey method at this planning stage. The researcher acknowledges that the importance of one method over another may not be fully determined until after the study is completed and this will be considered as the results of the study are completed.

Using the notation methodology put forward by Morse (1991, 2003), the survey instrument portion is designated lowercase to denote its lower level of importance within the study e.g. “quan”. The dominant method, in this case the interviews, is denoted in capital letters as “QUAL”.

3.3.3 Sequencing of methods

The sequencing of the research methods must also be taken into account in the design of mixed-method research. In this instance the two strands of the study, the survey instrument and the interview, take place sequentially rather than concurrently with the survey instrument preceding the interview.

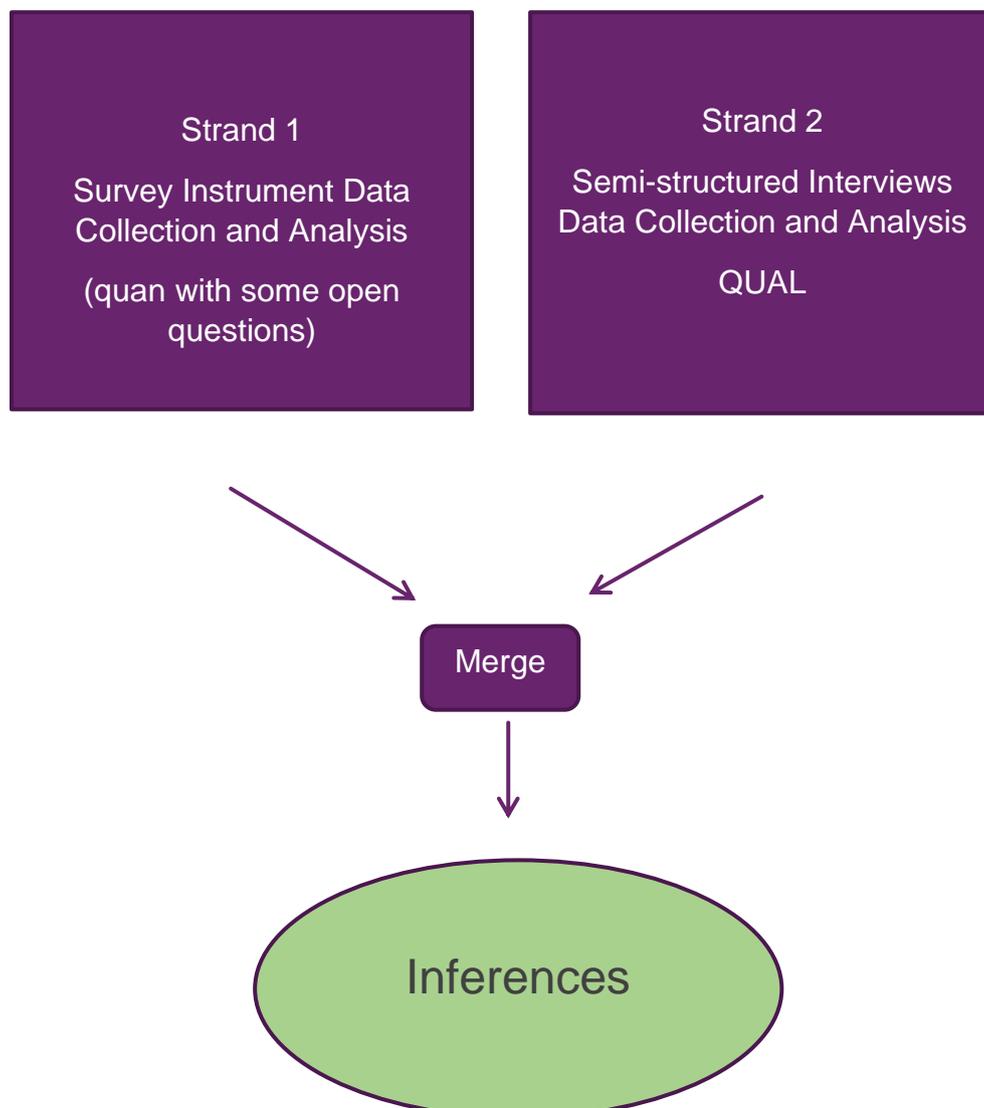
Morse (1991) is the author to whom the notation system which has become popular in mixed research is attributed. Its use of upper and lowercase letters to signify the priority of methods and the plus sign (+) and right arrow (->) to indicate the sequence of the strands is commonplace. This study would be annotated using Morse’s notation as quan -> QUAL indicating that the quantitative section comes first sequentially and is of lesser dominance than the following qualitative strand.

While this might initially indicate an explanatory sequential design, both strands of the research were designed immediately following the review of literature. The sequencing of the strands was merely to facilitate the management of the researcher's time. Therefore, the design of this project is better described as a "convergent design" in which the intent is to merge the results of the qualitative and quantitative data analyses.

Creswell (2015, P.36) defines a convergent design as one which "involves the separate collection and analysis of quantitative and qualitative data. The intent is to merge the results of the qualitative and quantitative data analyses". This allows both forms of the data to provide different insights to the phenomena from multiple angles and perspectives. The logic behind this design is that quantitative and qualitative research are both useful in their own right but the combination gives more rich interpretation than would be provided by each strand on its own.

Figure 3.2 shows a simple convergent design diagram adapted from Creswell, 2015.

Figure 3.2 The Convergent Study Design:



As mixed methods research continues to evolve, there is much debate about the ways in which the two substudies are integrated (Tashakkori and Cresswell, 2007).

In relation to the timing of integration, Bazeley, 2007, states that mixed methods research is when “different approaches and methods used in parallel or sequence but are not integrated until inferences are being made” (Johnson et al., 2007, p. 119)

In respect of the data collection stage, the use of a survey instrument for collection of both quantitative and qualitative data, and the use of semi-structured interviews a fully qualitative method could have been selected as the best way possible to collect evidence to explore and answer the research questions. Mixed method research requires an openness to various approaches to research.

3.3.4 Benefits and limitations of approach

Adopting such an approach to research adds a level of complexity to any study. There are a number of additional considerations. Firstly, in addition to considering the appropriateness of the methods, the dominance and sequencing of the methods must be considered. Secondly, there is additional pressure on the researcher because they must demonstrate skill in understanding the complexity of respecting different research paradigms. Finally, there are practical considerations for example the investment of time in the process. The researcher must allow sufficient time to plan and undertake two separate sets of data collection.

However, despite this complexity, there are a number of benefits to mixed methods research. Mixed methods research provides a broader and more credible understanding of a research phenomenon than can be achieved using a single quantitative/qualitative approach. (Tashakkori and Teddlie, 2010). Rossman and Wilson (1985) asserted that a benefit of research using multiple methods is deeper analysis to provide “richer” data.

Therefore, despite this complexity it is hoped “the result will be a convergence upon the truth about some social phenomenon” specifically that of accounting ethics education (Denzin, 1978, p.14).

3.4 Survey Instrument

A survey methodology requires a research method to gather information. In this study a survey instrument is used to provide a set of questions to an appropriate

audience in order to elicit useful information to answer research questions. This can sometimes be referred to as a questionnaire, however in this study we will continue to refer to it as a survey instrument as it sits, along with the interviews, within a wider methodological approach.

This survey instrument is designed to collect data specifically for research questions one and two with research question three left to be explored in the second strand of the research.

RQ1 How is ethics taught to undergraduate accounting students in the UK and Ireland?

RQ2 What factors are impacting on the delivery of ethics education to undergraduate accounting students?

These questions require a broad reach with the responses from each of the four home nations and Ireland.

3.4.1 Reasons for survey approach

A survey instrument allows the questions to be posed to a wider audience than might be possible on an individual basis. In order to understand the context in which accounting ethics education operates it is necessary to draw information from multiple institutions across the jurisdictions. Reaching only a few individuals, would not provide this broader view of the sector. Using a survey will permit the gathering of relevant information quickly and concisely, ready to be analysed to build a picture of existing provision.

The survey will be targeted to a particular audience and the population and sample issues are discussed in their own section at 3.4.2. Using a survey allows specific questions to be asked and also permits responses to be gathered in a structured way for example with the use of scales, and researcher defined response options.

Using an electronic survey allows easy distribution and collection of data. The software Qualtrics has been used for this purpose. The information provided by respondents is accessible immediately by the researcher and stored with password protection.

3.4.2 Population and sample

The population for the survey instrument was higher education institutions in the UK and Ireland offering full-time undergraduate accounting programmes. This population is relatively small in size and considered to be almost 120 institutions across the countries. With such a small population size, it is possible to reach the entire population with a single survey. The issue of sampling is therefore removed and the decision was made to circulate the survey instrument to the entire population.

In determining how to reach the population, including consideration of the use of the British Accounting and Finance Association as a point of contact, it emerged that the Committee for the Departments of Accounting and Finance (CDAF) would prove an ideal contact for the dissemination of the survey instrument. Agreement was reached to distribute the survey through the CDAF mailing list and an email containing a link was sent to all department representatives in June 2015. It was appreciated that this can be a busy time for academic staff as the academic year draws to a close. As a result, the survey remained open until September 2015, with a reminder or prompt email sent in August that year.

3.4.3 Building the survey instrument

The aim of this survey instrument is to build a picture of the landscape of accounting ethics education provision and consider the factors which may have shaped it. This built a larger context for the researcher, extending knowledge beyond the two or three institutions with which they are familiar.

This included the “how” question most specifically including details of modes of delivery, content, and assessment methods, whilst considering more briefly the strength of the factors which are impacting on the delivery. These factors or drivers will be considered in more detail during the semi-structured interview process.

When building the survey instrument, the key consideration must be answering the research questions. In this case, to extend the knowledge of the current provision beyond two or three institutions. In addition, in this instance, the questions will also be shaped by the theoretical framework of Apostolou et al. (2013) using the five phases to ensure a broad exploration of all the issues encompassed in the research questions.

To this end, table 3.5 is based on the five phases of the framework. This table demonstrates the links between the consideration of the phases to the issues raised and subsequent survey questions which were included in the final survey.

Acknowledgement of key pieces of literature is also included.

The phases are shown in the first column with the issues raised show in question form in the second. In the third column, draft questions are articulated similar to those which were eventually included in the final survey instrument. These are purposefully designed to elicit the information required to make a determination on how ethics is taught. A further column shows the references to the key pieces of literature which have already been discussed in the literature review relevant to each question. The final column shows the relevant question number in the final survey document.

Questions were then ordered in a way that would make sense to the reader of the instrument. This meant that the phases were not necessarily dealt with in a specific order articulated in the framework but provided a more logical order for the respondent to think about the provision. During the piloting of the survey instrument, feedback was received on the ordering of two questions and this feedback was incorporated into the final document. The final order of the questions is shown in table 3.6

Table 3.5 Links between phases, questions and literature

Pedagogy phases Apostolou et al., 2013	Research Questions for each phase	Survey Questions	Key Literature references	Question Number in Final Survey	
Phase 1 Assess the need for ethics in the curriculum	Do Business Schools seek/hold accreditations and exemptions from Professional Bodies?	Do respondents' institutions hold typical accreditations?	Blanthorne, Kovar and Fisher, 2007	5 6 8 9	
		Are they accredited by the professional accounting bodies?	King and Fitzgerald, 2016; Hunt, 2015	10 11 20	
		How recently have their programmes been validated?	Adkins and Radke, 2004		
		Other potential drivers?	Damage to the profession	Shawver and Miller, 2017	
			Regulation	Moore, 2004	
			Student led	Graham, 2012	

	Are there specific, shared barriers to the inclusion of ethics in the accounting curriculum?			
Phase 2 Articulate learning objectives	<p>Is ethics a fundamental goal of the programme?</p> <p>Is there a learning objective at module level relating to ethics?</p> <p>Is the aim of ethics education around awareness (knowledge based) or action (behaviour based)?</p>	<p>Is ethical education articulated as a programme goal?</p> <p>Is there a specific goal articulated at module level?</p> <p>Knowledge or behaviour based?</p>	<p>Taylor, 1949</p> <p>Kidwell et al., 2013</p> <p>Ghaffari et al., 2008</p> <p>Loeb, 1998, 1991</p>	<p>7</p> <p>16</p>
Phase 3 Identify nature of the content	Subject specific or general business?	What content is included in ethics education?	<p>Massey and Van Hise, 2009</p> <p>Sawver and Miller, 2017</p>	<p>15</p> <p>17</p>

	Ethical frameworks or codes of conduct?			
Phase 4 Determine the mode(s) of delivery	<p>Is there a module on ethics or is it embedded across the subject areas</p> <p>Are there some subject areas in which it is more commonly embedded?</p> <p>Is it core or optional for students i.e. is it their choice to study ethics?</p> <p>How is ethics taught?</p>	<p>Standalone module or embedded</p> <p>In which subjects is it embedded?</p> <p>Compulsory or optional</p> <p>What methods are used?</p>	<p>Hurtt and Thomas, 2008</p> <p>Kidwell 2013</p> <p>Blanthorne, Kovar and Fisher, 2007</p> <p>Shawver and Miller, 2017</p>	<p>12,</p> <p>13</p> <p>14</p> <p>18</p>
Phase 5 Conduct learning assessment	<p>How is the assessment of ethical education taking place?</p> <p>Do instructors feel the objectives set are being attained?</p>	<p>What assessment methods are used in accounting ethics education?</p> <p>To what extent are the objectives being achieved?</p>	<p>Loeb, 1998, 1991</p> <p>Caplan 1980</p>	<p>17</p> <p>19</p>

Table 3.4 Ordering of Questions

Q	Description	Purpose/Phase
1	Consent by continuation	Agreement to participate
2	Name of institution	To prevent duplication
3	Where in UK	Ensure all regions covered
4	Pre./post 1992	
5	Accreditations	Phase 1
6	Professional Accounting Bodies	Phase1
7	Programme goals	Phase 2
8	Size of programme	Phase 1
9	Recently validated	Phase1
10	How often is validation	Phase 1
11	Importance of drivers	Phase 1
12	Mode of delivery	Phase 4
13	Embedded subject at what level	Phase 4
14	Compulsory/optional	Phase 4
15	Content	Phase 3
16	Learning objectives	Phase 2
17	Attainment of objectives	Phase 3/5
18	Pedagogic methods	Phase 4
19	Assessment Methods	Phase 5
20	Barriers	Phase 1
21	Institutional role of participant	Closeness to module
22	Statement of thanks	Appreciation to participants

3.4.4 Data analysis

The data will be analysed using descriptive statistics to explore the relationships between variables. The individual components of the survey and their variables will be analysed rather than searching for relationships across the entire data set. The use of descriptive statistics is an approach supported by Teddlie and Tashakorri (1998) and recognises that the size of the population in this project is not sufficient to achieve measure levels of statistical significance. The descriptive statistics will be sufficient to build a picture of the existing provision and what drives it.

3.5 Interviews

Semi-structured interviews form the second strand of the study. The aim of the interviews here is to understand the personal narratives of those working within accounting education around their experiences of accounting ethics education. The information gathered in this strand of the process will add to the information gathered in strand one and is likely to touch on all three research questions at some point. Using an interview approach will permit a discussion of not just what approaches the participants take but also why they adopt these approaches and their evaluations of them. Template analysis will be used to analyse the data gathered in this strand of the study.

3.5.1 Using Interviews

Interviews allow the researcher to gather more rich data and to probe into the various aspects of the topics under discussion (Braun and Clarke, 2013). They will allow for exchange between the researcher and the participant taking the form of a “professional conversation” (Kvale and Brinkman, 2007) and encouraging the gathering of richer data in order to address the research questions. This “thick description” (Geertz, 1973), typical of qualitative research, provides a depth of analysis that is not possible using the survey instrument. It provides additional layers to the description of a phenomenon articulated by the participants (Sankofa, 2022). Beyond the constraints of the survey instrument, the gathering of complex information with abundant detail is possible (Bochner, 2000).

Volunteers for interviews were sought at the BAFA Accounting Education Special Interest Group annual conference and a list of interested parties produced. In total eight participants were interviewed across the countries with interviews lasting on average forty minutes.

3.5.2 Semi-structured approach

When considering the approach to the interview process three types of interviews were considered; structured, semi-structured and unstructured (Collis and Hussey, 2021). Having already gathered structured data in the use of the survey instrument where questions and responses were predetermined by the researcher, it was concluded that a highly structured interview would simply repeat the process gathering a similar level of broad but shallow data.

An unstructured interview is one which is strongly participant led. The researcher may have themes or topics to discuss but the participant takes the lead in the discussion. This may be useful when exploring a topic using an inductive approach, however this piece of research has specific areas based on the pedagogic framework to explore at interview. Having specific areas for discussion removes the participant led nature of the unstructured interview.

Braun and Clarke (2013, p. 78) describe a semi-structured interview as one in which “the researcher has a list of questions but there is scope for the participants to raise issues that the researcher has not anticipated; this is the commonest type of interview in qualitative research”.

Having decided on a semi-structured approach, an interview guide was constructed around the various phases of the pedagogic framework and other considerations from literature including technological advances and barriers to the inclusion of ethics. Questions and topic areas were defined, and some additional probes considered when putting together the interview guide which is available to view at Appendix 4.

Each interview was recorded and the content transcribed ensuring any identifying characteristics were removed. A transcription service was used in order to manage time. Fully aware that the transcription process normally allows the researcher to engage fully and become familiarised with the contents of the interviews (Braun and Clarke, 2013), each transcription delivered by the service was checked thoroughly

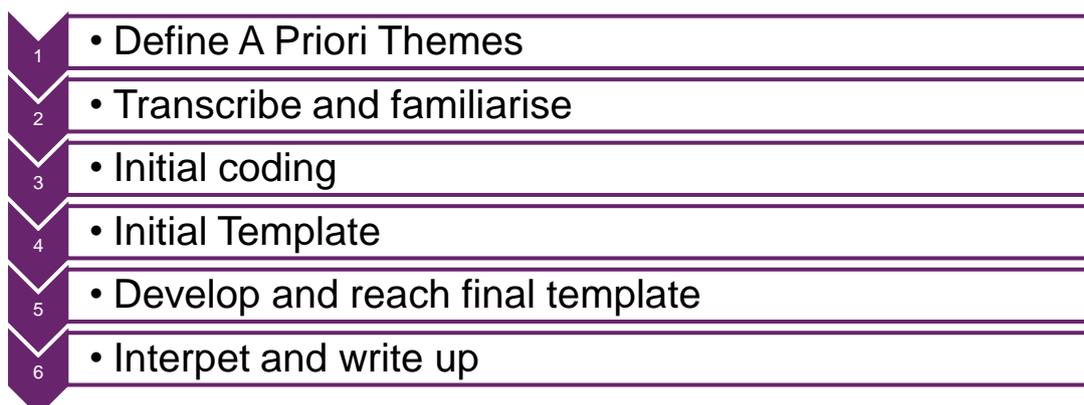
against the recording by the researcher. This ensured the accuracy of the transcriptions in terms of technical language that may have been used and also allowed the researcher to become familiar with the dataset ready to begin analysis of the data.

3.5.3. Data analysis – Thematic analysis

Typically, interviews produce large amounts of textual data for analysis. This rich detailed data has the potential to be extremely useful to the researcher, however a suitable method of analysis must be adopted to find an appropriate pathway through its complexity. Often, in qualitative research, thematic analysis of some form is used to identify, analyse and report patterns within a dataset (Braun and Clarke, 2013). All styles of thematic analysis involve the consideration of key aspects of the data which are organised into thematic structure with each theme clearly named and defined.

This piece of work draws on the ideas of template analysis (King, 1998, 2012, King and Brooks, 2017). It is “a highly flexible approach that can be readily modified for the needs of a particular study (Brooks, McCluskey, Turley and King, 2015, p.217) The template includes a priori themes taken from the pedagogic framework, and provides a structured approach, through the use of the template, to analyse this complex data. Figure 3.3 shows the 6 stages of the template analysis process.

Figure 3.3 Template Analysis Process



For the first stage of this process, a priori themes were identified using the pedagogic framework and the information gathered during the review of literature. “In Template Analysis it is permissible (though not obligatory) to start with some a priori themes, identified in advance as likely to be helpful and relevant to the analysis” (Brooks et al., 2015, p.203). The five phases of the pedagogic framework provided

overarching themes under which a number of potential codes were identified. While this is a more deductive approach that might be typical in qualitative data analysis, the researcher was aware that other important themes could be present and was receptive to the discovery of additional patterns within the data.

As previously mentioned, transcription of the interviews was completed using a transcription service. In order to ensure an appropriate connection was made with the data at this stage, each transcript was individually reviewed in detail by the researcher, with any corrections required particularly in regard to technical terms made at this stage. While the primary output of this process was electronic word file, the transcriptions were printed off for the next stage of the process.

Having printed copies allowed for the researcher to become better “immersed” in the data. During this reading and familiarisation stage, notes were taken of items of interest to refer back to later. This was not systematic but simply to provide an aide-memoire for the researcher on areas that may prove of interest as the coding and analysis begins.

“Thematic coding is common across many qualitative methods within the social sciences” (Braun and Clarke, 2013, p.174). This is a process of identifying aspects of data that relate to the research questions being answered. The complete coding has been used in this process, allowing all information to be considered identifying “anything and everything of interest” in this coding stage while becoming more selective later in the analytical process. Codes are words or simple phrases, as precise as possible, that indicate why a particular piece of data may prove useful. From this initial coding an initial template was constructed shown in table 3.7.

Once coding of the entire dataset was complete, work commenced to further develop the template reviewing the themes for making appropriate changes. Details of the process are included in Appendix 6. The final template was then produced in order to assist with drawing inferences and the writing of the results included in chapter four.

Table: 3.7 A Priori themes and codes

A Priori Themes	Codes
Pedagogy phases Apostolou et al., 2013	
Phase 1 Assess the need for ethics in the curriculum	Regulation Requirement Accreditation Profession Curriculum
Phase 2 Articulate learning objectives	...Goals ...Aims ...Objectives Learning Module Programme Vision Mission Knowledge Awareness/Sensitivity Importance Dilemma Commitment

	<p>Behaviour</p> <p>Judgement</p>
<p>Phase 3</p> <p>Identify nature of the content</p>	<p>Business ethics</p> <p>Accounting ethics</p> <p>Framework</p> <p>Theory</p> <p>Code</p>
<p>Phase 4</p> <p>Determine the mode(s) of delivery</p>	<p>Ethics module</p> <p>Core</p> <p>Optional</p> <p>Embedded</p> <p>Standalone</p> <p>Subject</p> <p>Pedagogic methods – lecture, seminar, case study, reflective practice, games, role play, video, Guest Lectures – local, Guest Lecture - professional</p>
<p>Phase 5</p> <p>Conduct learning assessment</p>	<p>Assessment method – exam, online test, assignment, coursework, presentation, defining issues test,</p> <p>Mark</p> <p>Grade</p>

3.6 Limitations

Self-selection for respondents and participants mean that a bias exists towards those with a particular interest in accounting ethics education which may skew some of the findings (Kypri et al., 2011).

Each research method has its own limitations. Surveys are often not as wide ranging as other methods as one does not wish to stretch the goodwill of the participants. Interviews can present new information but fail to cover key points unless firmly controlled.

By using two methods in the same study, it is hoped to overcome some of these limitations. Interviews can be wide ranging with the researcher safe in the knowledge that the basic questions have been covered by the survey. Each method contributes in its own way to the overall project. So while more complex and time consuming it is hoped this approach leads to a more thorough understanding of accounting ethics education.

3.7 Ethical considerations

Within the research context, ethics considers the “standards of behaviour that guides your conduct in relation to the rights of the those who become the subject of your work or are affected by it.” (Saunders et al., 2019, p.253). In planning this study, key ethical principles of research have been considered including, principle of Beneficence, Justice, Autonomy, Privacy, and Informed Consent (Patten and Newhart,2018).

The principle of beneficence is often summarised in the term “Do No Harm”. While this study may have no risk of physical harm, there is a risk of reputational harm to both institutions and individuals involved. Steps, including confidentiality for respondents and interviewees, have been taken to minimise these risks and maximise the benefit of the research by allowing participants to respond without concern.

Justice ensures that “all research subjects are treated equitably”. While this may include the treatment of interviewees, it raises a responsibility for the researcher to accurately and adequately represent their experiences (Corbin, Dwyer and Buckle, 2009) whether they meet with the researcher’s expectations or prior participants’ responses.

Participants in the study have all involved themselves voluntarily. Whether on the first screen of the survey instrument or the interview consent form, information on the purpose of the research, what is required of them in the study, how their data would be used and stored, along with the fact they can withdraw at any time, were all provided. On the survey instrument, consent was acknowledged through proceeding to the questions. For the interviews, each participant signed an “informed consent form” to indicate that they understand what they will be doing and freely agree to participate” (Patten and Newhart, 2018, p32). The information provided to participants is included at Appendix 1 for the survey instrument and Appendix 3 for the interviews.

Privacy is also an important element of Autonomy. Steps taken in this study to ensure privacy include separating IP addresses and names from responses, ensuring any characteristics presented or quotations do not permit the identification of an institution or individual and ensuring that data is stored securely both physically and digitally.

Grix (2010, p143) states that “ethics impact on all forms of social science”. “Most institutions where research is conducted have an ethics review process” (Patten and Newhart, 2018, p33). This institution is no different, adopting a deontological view of research ethics which “is based on following rules to guide researchers conduct. According to this view acting outside the rules can never be justified (Saunders et al., 2019). Indeed breaking the rules can result in withdrawal from a programme of study. This study has complied with the requirements of the institution and submitted the necessary paperwork to the ethics committee for consideration. Approval based on the research proposal was received from the Committee before the commencement of the project.

3.9 Chapter Summary

This chapter traces the development of the researcher and this project. Using a pragmatic theoretical framework, a mixed-methods research project was constructed. The methods were undertaken sequentially but for the convenience of the researcher rather than the first strand feeding into the second. This approach to mixed methods research is identified as a convergent strategy. Data collection methods, survey instrument and interviews, both contribute to the compilation of data

to permit inferences to be drawn on the research questions. The research design has been approved by the research committee of the institution and the research completed in an ethical, transparent manner.

Chapter 4 Results

4.1 Introduction

This chapter presents the results from the survey respondents and interview participants. It is structured thematically using the themes from the final template. While the thematic structure is driven by the interview results, the survey results are included under the theme to which they relate presenting a fuller picture to the reader.

This introduction examines the development of the themes, presenting a final template which details the ten themes identified. Respondent and participant information is also presented.

Each of the ten themes is examined in turn with the survey and interview results presented together in keeping with the principles of the mixed methods approach adopted for this piece of work i.e. the mixing of methods at the data analysis stage of the research process as discussed in the previous chapter.

4.1.1 Theme development

The a priori themes included the five phases of the Apostolou et al. (2013) Framework (table 3.5). In the final template these five remain. However, a number of other patterns came to light during the course of the interviews which have equal if not greater dominance. Following careful consideration of the strength of each of these areas, five additional themes are included in the final template; barriers, trust, disconnects, the future and boxes. Each of these themes formed an important part of the conversations that took place.

Barriers are those issues which have prevented or constrained accounting ethics education. Many respondents mentioned some form of constraint in which they had to work including for example, space in the timetable and staff resourcing issues.

Trust emerged in a number of conversations in two specific ways. One related to the trust the client has of the professional as an individual. The other related to issues of trust in the profession and the decrease in recent years. Initially trust was included as a sub-code to the profession but was increased to be a theme as it was explicitly mentioned strongly in two interviews and alluded to in others.

The disconnects theme seeks to capture the discrepancies in the discussions which emerged including incoherence between elements of pedagogy, curriculum and/or assessment. These disconnects demonstrate an issue when the phases are viewed individually and not considered in a holistic fashion.

The future of accounting ethics education looks at the comments made by respondents on the how it may progress and includes issues of internationalisation and technology initiatives.

Boxes is an unusual theme as it is based only on a code of the same name. Following familiarisation with the transcripts it became apparent that significant mention of ticking boxes across a number of the interviews. This has been included as a theme as it represents a prevalent attitude towards the inclusion of ethics in the curriculum.

Adding these five themes to the five a priori themes a total of ten themes are presented in the results chapter. They are presented in table 4.1 along with their labels or definitions.

Table 4.1 Themes and their definitions

Theme Name	Definition
1. Asses the need for ethics in the curriculum	Drivers for the inclusion of ethics in the accounting curriculum
2. Articulate learning objectives	The aims and goals specific to accounting ethics education
3. Nature of content	The work that is presented to students in accounting ethics education
4. Mode of delivery	How the content is presented to students
5.Outcomes Assessment	Assessment of learning objectives and the methods employed
6. Barriers	Factors which constrain accounting ethics education provision
7. Trust	Public trust in the profession and advisers
8. Disconnects	Discrepancies in narratives and areas of disagreement

9. Boxes	Accounting ethics education as a tick box exercise
10. The Future	What the future may hold for accounting ethics education

During the development of the themes, a number of codes were reviewed and combined. The changes to the template are show in Appendix 6. The final template which evolved from this process, showing themes and codes is presented at Table 4.2.

Table 4.2 The Final Template

Theme Name	Sub themes
1. Asses the need for ethics in the curriculum	Profession <ul style="list-style-type: none"> - The profession - Examination exemption requirement Personal motivation of staff Employability Accreditation Regulation, Requirement & Curriculum Scandals
2. Articulate learning objectives	Knowledge Awareness Behaviour
3. Nature of content	Generalist or Specialist Codes Theories and Frameworks
4. Mode of delivery	Standalone Embedded/Integrated Place in the programme (subject and level) Pedagogic methods
5.Outcomes Assessment	Methods and Metrics
6. Barriers	Crowded curriculum Resources Staff Time Prioritisation
7. Trust	Trust in Profession Trust in Adviser

8. Disconnects and disagreement	Objectives and Methods Resourcing
9. The future	General Internationalisation Technology
10. Boxes	Box ticking professional bodies Box ticking

4.1.2 Respondents

The invitation to complete the survey was distributed to 118 Departments of Accounting across the UK and Ireland. The mailing list of the British Accounting and Finance Association, Committee for Departments of Accounting and Finance was used with Irish universities not already included in this list being contact separately.

From these invitations 18 responses were received but as two were from one university the second of the two complete surveys was excluded from the study. This left a total of 17 responses, a response rate of around 14.5%. While this response rate appears typically low it should be considered that this is a response rate of the whole population of the study rather than a sample of the population. However, the low response rate does affect the size of the survey data set. While data set size does not allow for generalisations to be drawn, it is sufficient to illustrate practice and the variety of that practice across higher education systems. It is anticipated that discussion drawn from the survey responses will illuminate practice with the jurisdictions and provide insights which may transcend national borders.

Included in the 17 responses were those from the England, Northern Ireland, Ireland and Wales. No responses were received from Scottish Universities in this phase of the study. In terms of the universities responding, twelve were post-92 institutions, four were pre-92 and one did not fall into either classification as it was outside the UK.

Numbers of students on the programmes enquired about was predominantly in the 80-120 students range with only one below and three above this range. The most common timeframe for (re-)validating programmes was 5 years and all programmes had been validated within this time frame. Nine institutions has been (re-) validated within the two years of the survey.

4.1.3 Participants

In the second phase of the study, a purposive sample was used. Eight interviews were conducted with participants across England, Ireland, Northern Ireland, Scotland and Wales. The demographic information for the participants is included in table 4.3.

Table 4.3 Interview Participant Information

Participant	Gender identity	Institution	Professional/Academic
A	F	Pre-92*	P
B	F	Pre-92	P
C	M	Post-92	A
D	M	Pre-92	A
E	F	Pre-92	A
F	M	Post-92	A
G	F	Pre-92*	P
H	F	Pre-92	P

In terms of the institutions which the participants were working at the time of the interview, most were pre-92 universities. Two of these have been marked with an asterisk. This is to indicate that these are polytechnics which converted to universities just in advance of the 1992 cut off and as such could be regarded as having more in common with the post-92 universities in terms of the vocational focus they have.

Participants came from a range of backgrounds. Those identified as having a professional background both trained and worked in the profession, becoming professionally qualified, before taking up academic posts. Those identified as having an academic background have consistently pursued careers in academia and worked predominantly in academic institutions.

The results of both the survey and interviews are now discussed in turn under each of the ten themes.

4.2 Theme 1: Assess the need for ethics in the curriculum

Apostolou et al. (2013) include motivations for the inclusion of ethics in the curriculum as phase one of their framework. They identify considerations under regulatory and voluntary headings identifying internal and external drivers.

In response to the interview question whether ethics should be included in the accounting curriculum all participants responded positively with the term absolutely used by a couple.

Participant G stated at *“undergraduate level where they’re learning the fundamentals of their financial accounting, management accounting, tax, it’s equally as important to understand the importance of ethics for the profession.”*

Participant H indicated that ethics would form an important part of the students’ world after graduation. *“They need an understanding of ethics because that is actually going to be part of their life, their world”*

Participant H went further indicating that all undergraduate education should provide a critical perspective which ethics education could help provide.

I think it will be about any form for undergraduate education that what we should be looking at is educating our students to come out with a degree and to behave in a certain way within society or have a perspective, a critical perspective on their behaviour.

Throughout the responses to reasons for inclusion in the curriculum professional accounting bodies were mentioned along with accreditations albeit to a lesser extent. What emerged in the strongest sense, was that a personal commitment to ethics whether at individual or team level had the strongest impact on whether or not ethics was included in the accounting curriculum.

“I think probably how you feel about it personally or as a course team, because we’ll have slightly different backgrounds and views, but how you feel about it as a course team influences perhaps the way you do it.”

Participant B

Employability also emerged strongly as a driver.

Employers actually seem to like it that our students have other perspectives on what they’re doing... it’s not that they’re not good at the technical stuff because they are, but they also can talk about it in quite an authoritative kind of interesting ways...to teach things with a concern for ethics is actually good for the students in terms of even their career path.

In this next section the various codes used in the thematic analysis are used to present the findings from the survey and the interviews.

4.2.1 Importance ranking

Following the review of literature in this area, survey question 10 was constructed to examine the importance of the various motivations or drivers for the inclusion of ethics in the accounting curriculum.

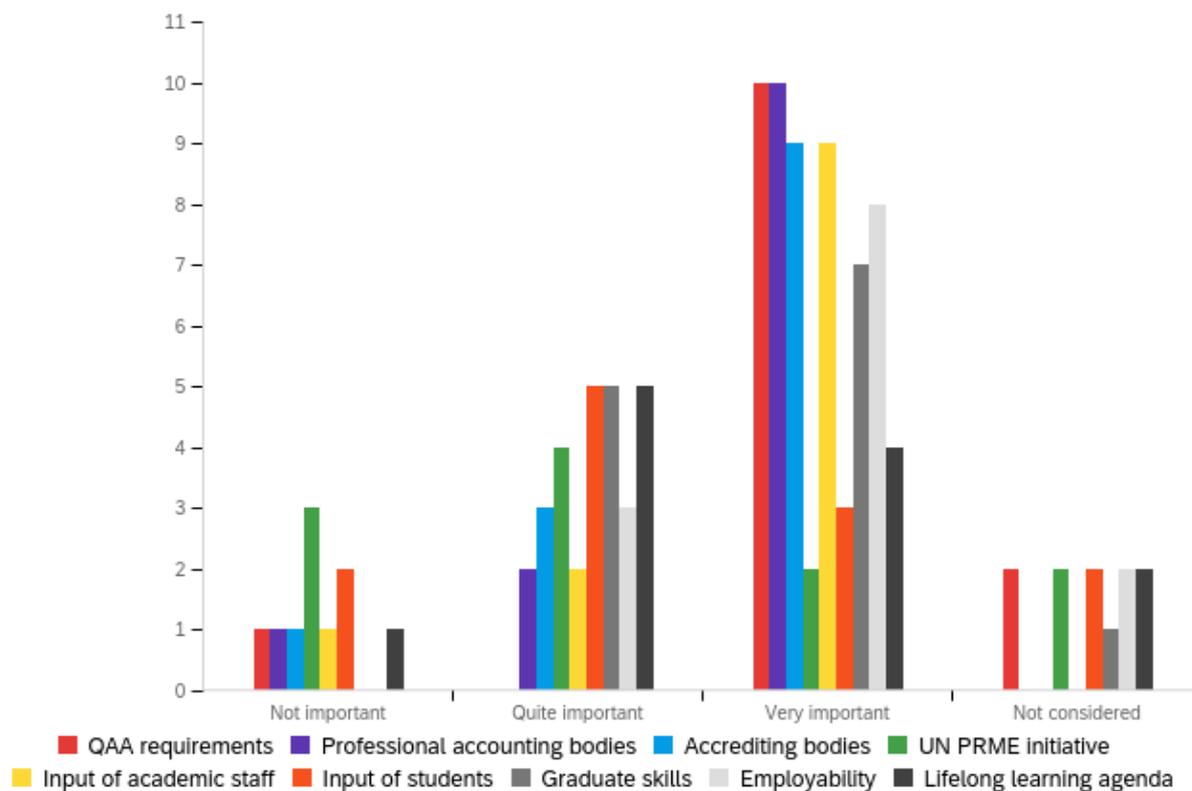


Figure 4.1 the importance of factors in the decision to include ethics in the curriculum

The professional accounting bodies topped the ranking for very important only being matched for importance by the QAA/QQI regulators requirements. This is unsurprising as each of the respondents had indicated they hold exemptions from at least two of the professional accounting bodies in an earlier question.

Accrediting bodies and the input of academic staff followed closely behind in the rankings. This was surprising as these did not have as strong a showing in the academic literature as for example the professional accounting bodies, employability and graduate skills came in next.

In the interviews, the professional accounting bodies emerged as the strongest driver for inclusion in the curriculum. This was closely followed by a personal belief and commitment of staff that it be included. Employability was discussed in terms of preparing students for the world of work. Accreditation and Regulation were mentioned but to a lesser extent than other drivers. Scandals were mentioned but were more commonly discussed under the theme of content and pedagogic methods. Each of these drivers is now examined in turn.

4.2.2 Professional Accounting Bodies

In both the survey and the interviews the professional accounting bodies emerge as the key consideration for the inclusion of ethics in the accounting curriculum.

In the survey at question 5, respondents all indicated that their programmes had exemptions status with one or more of the professional accounting bodies operating in the UK and Ireland shown in figure 4.2.



Figure 4.2 Exemptions from professional Bodies by respondents

Professional accounting bodies were cited by all respondents as having an impact on the inclusion of ethics in the accounting curriculum. A selection of the comments made are shown here.

“Professional bodies accreditation would, it would be very important here”

Participant A

“The accounting bodies in the UK definitely, around the world definitely have their role in emphasizing these concept, the ethical concepts into their curriculum”

Participant C

“There’s a professional body point of view, so we’re clearly getting steered from PSRBs [professional, statutory and regulatory bodies] that ethics is really important.”

Participant F

“I think those of us who’ve taught programmes and are perhaps more vocationally linked to the profession are very used to the fact that ethics is at the root of everything you do professionally.”

Participant H

Comments in this area can be divided into those on the profession itself and those on the curriculum requirements for exemption from professional bodies examinations.

In consideration of the profession Participant A referred to ethics saying, *“It’s becoming a foundation of the profession”*. Participant C commented on the need for integrity and professionalism. *“It’s our job now to maintain that integrity or that professionalism so students need to be taught or introduced to these kinds of thinking concept at the undergraduate level.”*

The power of the profession was mentioned by Participant E. *“The accounting profession and the other institutions of accounting are a kind of powerful force and influence on society.”*

Changes to how the profession is viewed were evident in the transcript of Participant H.

“I think the way that things have changed professionally for accountant and particular tax accountants is that actually no there is broader, moral perspective about what is acceptable behaviour and ethically how far an accountant should go to mitigate tax liabilities.”

In terms of the curriculum requirements of the professional accounting body, change in the late noughties was notice by two participants.

“At that time around 2009, 2010, there was a big focus from the professional bodies on do we have enough ethics in the exams, and do we have enough ethics in the exemptions that are coming through and where are they coming from.”

Participant D

“Definitely [PABs have impact on ethics inclusion] after 2008, I suppose the professional body that I have the most to do with is ICAS.”

Participant E

Other participants agree that curriculum is aligned to the professional bodies' standards.

“We're aligning courses with professional material all the time and benchmarking against professional standards.”

Participant F

“You're teaching your specific topics that you're teaching to do with professional bodies requirements.”

Participant A

However, some negative comments were made around the professional accounting bodies as a driver. Some felt that the professional bodies still focus too much on the technical accounting aspects of accounting education rather than addressing ethics in line with the thinking of Paisey and Paisey 2004 and Cowton, 2021.

“The accounting bodies in the UK definitely have their role in emphasising the concept, the ethical concepts in their curriculum...”

...However, I am also aware ... most of the body focus on is the curriculum and the skills or the competencies that the accounting graduate should have. Now when I say competencies, that mainly meant techniques.”

Participant C

“I don't deal directly with the accreditation, but my experience is that they're not hugely prescriptive around ethics. I think they expect something but for example they are not as prescriptive as they are around certain technical areas.”

Participant B

Others commented on the level of inclusion in the curriculum. Firstly, reference was made to whether it is included “properly”.

“There's a lot of narrative about them wanting to be more ethical and the integration of more ethics but the practicality of that, I'm not really sure it's quite there yet. I'm not really sure it's quite there in the professional body curriculum as much as we would like to think it is and tell people it is.”

I think ethics is the same [as big data], in the sense that the professional bodies want to make people think it's in the curriculum, but they are not taking the big step to actually put it in properly."

Participant F

"But I think we have to stop ticking the boxes² of the professional bodies and move towards what we want our graduates to be in the future of the profession."

Participant A

Participant F commented further raising the issue of where an initiative in accounting education begins. They pointed out that as an institution *"you are almost waiting for the professional bodies to do something so that you can do it."* Unfortunately, the professional bodies say, *"we won't do anything until the academics do something because they are the leading thinkers on this not us"*, and so a chicken and egg scenario occurs.

This link to the professional bodies may be strong but it is not without complication and criticism. It is open to interpretation by those building the programmes and may rely on their personal motivations to pursue the inclusion of ethics as it appears the requirements of the professional accounting bodies are insufficiently prescriptive in this area.

4.2.3 Personal Motivations of Staff

Some participants, when asked about why they thought ethics should be included in the accounting curriculum, made reference to their personal experience and indicated personal opinions and beliefs through the use of the word "I" rather than the "we" used by many referring to their workplace teams. This was particularly evident in those who had worked in professional practice (A,B,D,G,H) as opposed to those who were academically qualified (C,E,F).

"I came from practice, so I think ethics was very important in the work environment"

Participant A

Participant B recognised that different backgrounds of individuals involved will shape the ethics provision.

² "Ticking boxes" was a term used frequently by interview participants. As a result, a theme on boxes is included at theme nine in section 4.10.

“I think probably how you feel about it personally or as a course team because we’ll have slightly different backgrounds and views, but how you feel as a course team influences perhaps the way you do it.”

Participant B

They also continued to comment that it was not just having been in practice but some of the particular experiences they had had that shaped their opinions on the importance of ethics in accounting curriculum and made them such a strong advocate.

“Most of my ethics education, in terms of business ethics and accounting came when I was in training. There were things that I remember from that period where there were some quite difficult calls with client work and I remember two of my more senior managers having an ethical disagreement about something and that was quite eye opening.

I’ve been asked to do things which were unethical over the years, a few times and felt very uncomfortable with it.

I think we would be selling accounting graduates short if we did not expose them to some questions and consideration of this during the programme.”

Participant B

Academically qualified participants were also driven by personal ideals on including ethics in their accounting curriculum. *“I do think that there are, like in this department, there is a commitment to understanding accounting as a moral and ethical practice. So, therefore, that does probably feed into a lot of things that we teach.”* (Participant E).

“I think it’s ever increasingly important that graduates have an ethical barometer and an ethical understanding of the world. I think if we look at the decision that these people or these graduates go on to make, I think it is really important that they understand how they are making them, and more importantly, the impact or how other people will view certain decision that they take from different perspectives. I guess I suppose when I teach ethics, I kind of try and make students understand that its’ not just about understanding how they think or how they make decisions. It’s also about understanding how other people make decisions.”

Participant F

4.2.4 Employability

Surprisingly as it had not enjoyed as wide coverage in the literature ethics tending to be referred to critical skills development or the liberalisation of the accounting curriculum, employability ranked higher than accreditations in the survey. A similarity in the strength of this driver was evident in the interviews. Participant H mentioned employability skills as well as broader skills for life. *“I think with ethics a large part of it can be thinking about employability skills and the skill they need for life and the skills they need to sort of move forward in life, So opening their eyes to things that they perhaps haven’t thought about before (Participant H).*

Participant E mentioned that employers liked that students to have other perspectives on what they are doing. *“So, I actually think to teach things with a concern for ethics is actually good for the students in terms of even their career paths.”*

Participant H returns to the subject with this statement on ethics in day to day work.

“But it should I think, if someone ends up moving into a formal professional environment, become the underpinning of their entire practice. So okay as an undergraduate accounting student, you may have ethical moral dilemmas which you face as an individual on a day to day basis, which have nothing to do with your professional practice, but you’ll be moving into potentially a sphere or an industry where an ethical code of conduct is going to be vital in your day to day work.”

4.2.5 Accreditations

Question 4 of the survey asked respondents if they were accredited by either AACSB, EQUIS or were signatories to the UN PRME initiative. Responses are shown in figure 4.3. EQUIS, a European based accreditor came out with five respondents confirming they held this accreditation. This accreditation has a stream for Ethics, Responsibility and Sustainability which runs through its accreditation process. AACSB and UN PRME each had four respondents who had these accreditations. What is perhaps of more interest is the large numbers who did not hold accreditations and those who admitted they were not sure.

During the interviews it became apparent that the participants also had widely different knowledge in this area with Participant C admitting they knew little on the subject and were not “in the room”.

Participant F was a complete contrast having worked on the development of the accounting standards for one of the accrediting bodies.

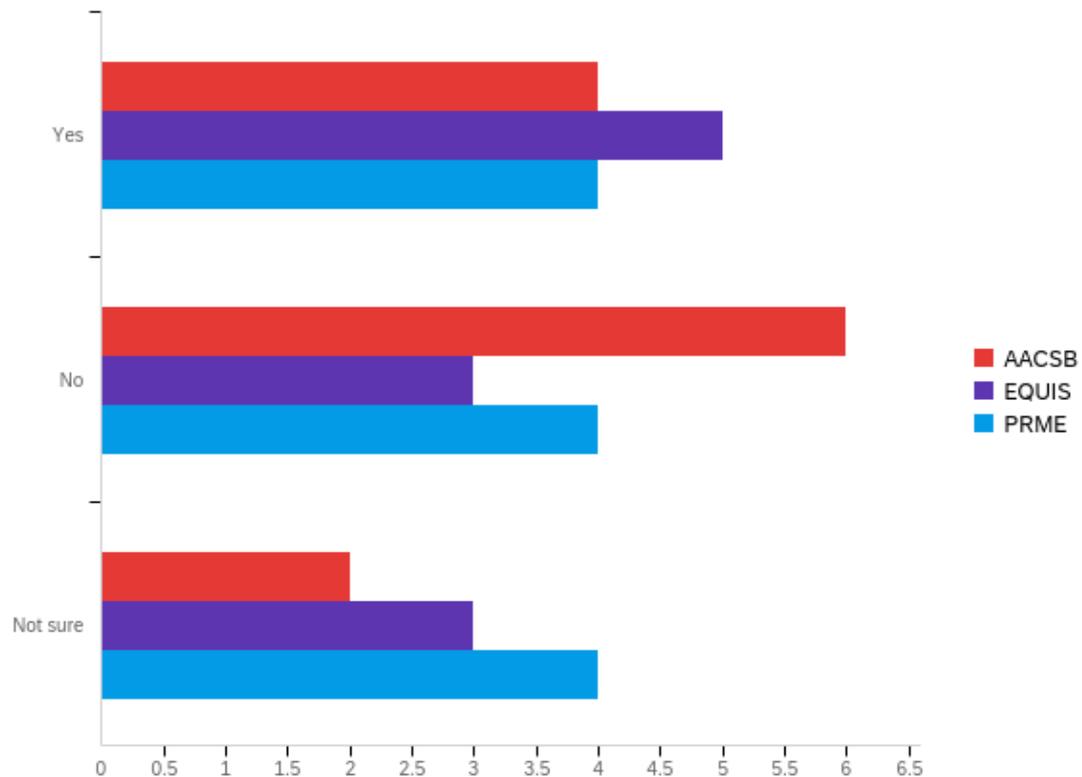


Figure 4.3 Accreditations held by respondents

As a driver for inclusion in the curriculum Participant H commented, “*international external bodies or external drivers would have determined that this is an important part of the curriculum as far as business school education is concerned.*”

However, Participant F paints a quite different picture.

I am part of the new group of 20 academics who are rewriting the accounting standards for [accreditation body]. So we’re just in the draft stage at the moment, after two years of work...Interestingly, when we’ve had these discussions, I can tell you, you’ll see it when it comes out, the exposure draft which will be out in about two or three months time but in that, there is no mention of ethics.

While this may sound alarming, Participant F offers a possible explanation. “*I don’t know whether the accreditors are thinking...that the ethics agenda is already overcome and it’s already integrated.*”

Criticism of outcomes of having accreditations as a driver of ethics inclusion was also noted.

4.2.6 Regulation, Requirement and Curriculum

In a change from the survey responses, regulation was not mentioned to a great extent as part of the interviews. Surprisingly, none of the respondents made mention of the Quality Assurance Agency (QAA) or Quality and Qualifications Ireland (QQI) in the discussion of their drivers. Instead, they often cited professional accounting bodies requirements or alluded to their own personal preferences. This conflicts with the representations made in the survey response where regulatory requirements were shown to be of equal importance to the professional accounting bodies requirements.

Regulation was therefore merged as a code with curriculum and requirements. This was a result of only one mention of regulation being in the transcripts and it related to university level or business school regulation rather than mandatory external regulators.

“Now on the one hand that’s really good [inclusion of ethics as a strategy theme] because it forces that onto the agenda which forces it into our thought process in everything we do. But on the other hand, being a little more cynical that’s very bad because actually you’re almost always saying “oh we’ve got to consider ethics again” without any real buying in from the people concerned about whether it really matters and whether it’s really important.”

Participant H

Other respondents commented on requirements rather than using the term regulation. *“In our business school we have to consider ethics there and consider it as part of the business courses as well (Participant A). But the idea of ethics being a thread, being something that’s returned to and included, I think probably the external stuff is enough to get onto the agenda. Then it’s a question of how do you do that (Participant B).*

4.2.7 Scandals

Scandals have rocked the accounting and finance industries over recent decades. While these may provide great case studies and materials for ethics instructors, they have often called the profession into disrepute and resulted in calls for improved ethics education. *“I think the topic of recent news stories and given the fact that*

because it's recent scandals, it's important for our undergraduates to be introduced to the ethics system that go with the profession" (Participant F)

"So, there have been many accounting scandals over I suppose the past decade at least, if not slightly longer, where the behaviour of individuals within a profession has been called into question, and their lack of ethical behaviour has made the general public effectively have a lack of confidence in that whole area of the profession, not just in the UK, but globally."

Participant H

It may be that the general public have an increased awareness of ethical issues or that the attitude of unquestioning respect for the professional is wavering (Javalgi and Russell, 2015). *"The general public are more aware...and there is more pressure on businesses and on accountants to act in an ethical way" (Participant B).*

"Nowadays people would think more litigiously about actually suing a doctor if they felt they didn't do an appropriate job as far as an operation is concerned or the health care. And that would never have been considered in the past. And I think you know now we [professionals] are in a situation where perhaps having to earn that respect within society."

Participant H

4.2.8 Summary

In summary of this theme, there is a clear indication that the professional bodies remain the major driver for and influence over the inclusion of ethics in the accounting curriculum. All respondents to the survey received exemptions from one or more of the professional bodies confirming the approach of exemptions remains a common practice in the sector. While the profession itself is considered, of which the professional bodies are representatives, the main impact is from the professional bodies syllabi and examination requirements.

Personal motivations of staff were also ranked highly. Interviewees who came from professional practice as opposed to the academic route often made reference to personal experience as their motivation for the inclusion of ethics in the curriculum.

Accreditations were an anomaly. Ranked highly in the survey, there was little mention made of them in the interviews except by one participant who was working

on an AACSB project. It may be that when prompted respondents included these in their responses. No such prompts were made in the interview.

4.3 Theme 2: Learning Objectives

“It’s funny the students who you could almost put a red flashing light around the ethical issues and they still might not sense that its an ethical issue. They are students coming from different cultures and backgrounds...[it] is just moving them a little while along the road”

Participant B

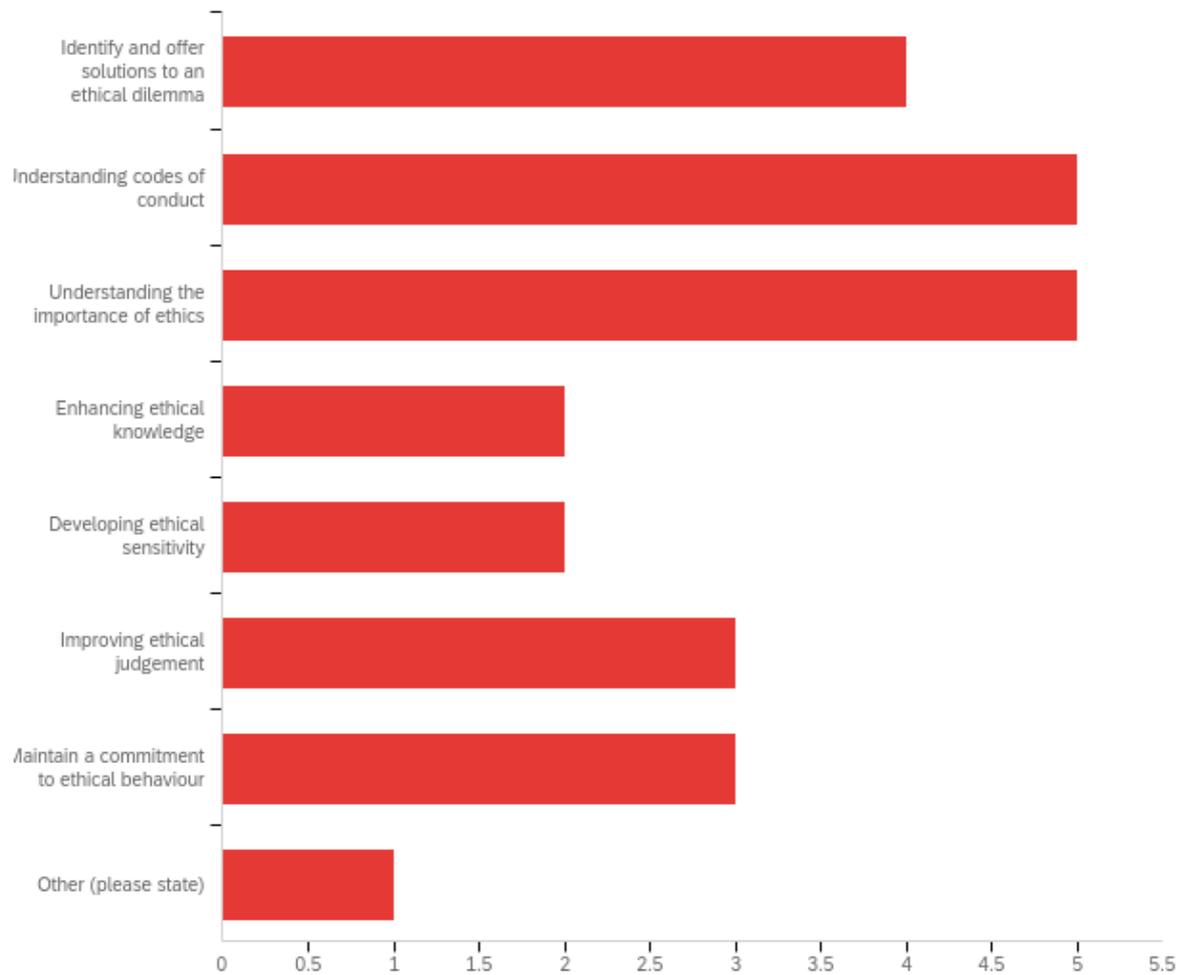
The second phase of the Apostolou et al. (2013) framework considered learning outcomes. Learning outcomes are an essential part of learning design. They provide the focus for decision making about content, delivery and assessment of the module. Exploring the learning outcomes set for a module or programme gives a strong indicator of whether a knowledge and awareness approach or a behavioural approach is being taken. Learning outcomes also form the basis for assessment of learning and so have strong links to phase five of the framework.

In addition to the approach to be taken, the learning outcomes can often be shaped to align to those of the professional accounting bodies in order to comply with exemptions requirements. The professional context of accounting cannot be ignored as detailed by participant A; “In our learning outcomes we had knowledge, intellectual, then professional capabilities and it would come under professional” (Participant A).

In response to the survey question on learning objectives in existing provision, the results showed that “understanding codes of conduct” and “understanding the importance of ethics” came top of the responses with “identify and offer solutions to and ethical dilemma” coming in a close second. These are typically related to awareness and knowledge.

Those options relating to behaviours and actions, improving ethical judgement and maintaining a commitment to ethical behaviour, ranked much lower as seen in figure 4.2.1.

Figure 4.2.1 Responses to Learning Objectives survey question



The “Other” response that was made stated that there was no standalone module and all content was embedded. This is examined in section 4.4 where the mode of delivery theme is explored.

Interview responses corresponded with the result of the survey with three main areas highlighted. These main areas were “awareness and knowledge”, “addressing dilemmas”, and “behaviours”. The responses to the survey were then retrospectively examined to ascertain if these areas were evident in the responses which were provided. A summary is provided in Table 4.1. Awareness and knowledge were evident in “Understanding codes of conduct”, “Understanding the importance of ethics” and “Enhancing ethical knowledge” corresponding to Bloom’s low order thinking skills.

“Developing ethical sensitivity” will allow students to identify when ethical issues are involved and addressing dilemmas matched exactly to the “identify and offer solutions to an ethical dilemma option” matching the middle order thinking skills with the application of knowledge to particular situations.

Finally, the remaining two were classified as higher order thinking skills which would link to behaviour “improving ethical judgement” requires an evaluative judgement to be made as does “maintaining a commitment to ethical behaviour”.

Table 4.4 Awareness, Dilemmas and Behaviour in Learning Objectives

Response	Level
Identify and offer solutions to an ethical dilemma	Addressing dilemmas
Understanding codes of conduct	Awareness
Understanding the importance of ethics	Awareness
Enhancing ethical knowledge	Knowledge
Developing ethical sensitivity	Addressing dilemmas
Improving ethical judgement	Behaviour
Maintain a commitment to ethical behaviour	Behaviour

Each of these three “levels” is considered in turn.

4.3.1 Awareness of students

The level awareness discussed in the interviews covers quite a range. From “one of the big ones for me is just an increased appreciation” (Participant D) through to considering steps to be taken and potential actions. The informal objectives set by individual participants started with the aim of awareness. Participant H suggested that this awareness can then be developed further as the programme of study progresses.

“I think as part of the undergraduate accounting programme, you are trying to generate awareness of ethical issues, and that awareness can then, as they move through the course, be developed into application to particular scenarios and situations in which it’s relevant”

Participant H

Participant B spoke to the role of this undergraduate study as part of initial professional development recognising that this does not equip students to fully qualified professional status but that there is a role in creating awareness and “being alive” to raise ethical concerns.

“I don’t think we’re expecting an undergraduate level to send out a graduate who is a fully polished professional who can deal with these [ethical issues]. For me, it’s about them being fully aware that there may be ethical issues and being ‘alive’ to it...and that there may not be clear cut answers when you’re in that situation. So what do you do? What sensible steps could you take.”

Participant B

Participant B pointed out an issue in making general learning outcomes for the subject of ethics. Commenting on the different starting points of students, in terms of their ethical knowledge and development, they stated that it was difficult in setting a particular finishing point when everyone starts from a different place.

“I think it depends where you start from as a student. So I have students who struggle to identify that there is an issue. So to get them to identify that there is an issue and they might need to consider it, for those students who start with thinking ‘Well it’s all fine’, I actually think that’s really important.”

Participant B

While reinforcing that making students aware is the goal, Participant B offers a word; “we don’t want to terrify our students but we want to make them aware”. Participant B was the only participant to make this interesting point which those who have had their own bad experiences in practice may need to pay heed to.

Some also commented on the gap between this initial part of their training and the students starting in actual accounting practice, the gap between them receiving their ethics education and putting it to the test. Time will be an issue and may present difficulties in assessing the true impact of ethics education.

“I feel like with our undergraduates sometimes I’m giving them awareness now is something which might help them in five years time and then we don’t know whether they’ll remember anything you said or anything you do.”

Participant B

In a different take on learning objectives, Participant E took a critical perspective on the practice of accounting. Their view that accounting itself is an ethical practice diverges from those who perceived ethics as important but only part of the curriculum rather than an overarching principle for accounting education.

“I suppose for me it would be that students don’t see accounting as kind of a black box, that they do actually see it as a kind of ethical practice and so understand the implications of that.”

Participant E

Understanding the implication of accounting as an ethical practice will have implications for all modules on a programme of study and may be considered a programme goal rather than a modular issue, an interesting difference from the positions of the other participants.

4.3.2 Dilemmas

The second approach to learning objectives noted in the responses is the ability to identify and respond to a dilemma. This was the second most popular response in the survey questions on types of objectives.

Linked closely to awareness in the previous section, the aim of the awareness is usually discussed in relation to arriving at this decision making process. Participant H referred to establishing awareness but that “as they move through the course, [awareness] be developed into application to particular scenarios and situations in which its relevant”. Participant D comments that while we want “a broader appreciation” they also see ethics education as “the more practical thing of can you actually use your knowledge in a scenario”.

Participant D also stated a secondary outcome or “other key outcome” is “*an ability to critically analyse the situation and that’s a very common one. All our exams will have, one of the main questions will be anchored in the case study*”.

For Participant F the objective is not a thorough knowledge of ethics but should be aimed the decision making that is required to propose responses to a dilemma. It should be noted that participant F classified this as a “behavioural thing”.

“I don’t think an accounting student need necessarily, knowledge of ethics. I think they need to understand ethics in order to help them, as I’ve said, make decisions which for me is a behavioural thing.”

Participant F

4.3.3 Behaviour

The final of the three approaches to learning objectives is that of “behaviour”. This approach sets outcomes which seek to elicit changes in the behaviours of students.

Some respondents focussed on decision making or problem solving as behavioural changes. The focus on the behavioural aspects by respondents to this study was

around decision making as demonstrated by the quote from Participant F at the close of the previous section.

However, in the discussion behaviours were often linked to awareness and knowledge in terms of pre-conditions for the understanding of ethical action. This longer extract from participant E's transcript below shows how the debate turned.

"I don't think it's essential that a student goes away having remembered that utilitarianism means the good for the majority or deontology is from Kant's categorical imperatives, I don't think that's important. What I think is they understand or then appreciate, have an appreciation of the different behaviours and the reasons or how to be able to recognise, in three or four years' time when they're sitting around a table, somebody making a decision from a particular perspective and why that might be, why that might lead to something negative. So, for me it's behavioural."

Some participants acknowledged that they would not see their objectives as behavioural.

"We're trying to arm them and to say look here, you're informed now and to be aware of this going out. So I wouldn't really focus on change of behaviour"

Participant D

This may be because they recognised that this type of learning outcome created certain issues. One of the disconnects discussed later in section 4.9.1 is in relation to the link needed between learning objectives and the assessment of those objectives. The assessment of behavioural change is particularly difficult when the main assessment method used is examination. Participant H articulated the issues in regard to assessment of behavioural changes.

"And I think it's part of what they need to understand and know but I think a large part of it then is actually looking at how that is exemplified in behaviour. Whether it's here as a student or whether it's done in later professional life. The difficulty I have is how you could measure those behavioural sides."

The issue of whether you can alter the behaviours of individuals or whether there are considerable other factors at play in practice, including personal ethics, organisational ethics and context, was also raised.

"I mean I would definitely say that education is likely to alter the practices of individuals... You could have a class full of students that you do your best to engage with an ethical understanding of accounting practice and one might go on and still commit a fraud and the rest might not."

Participant E

The question of whether or not the learning objective should encompass all the ethical requirements of the professional bodies was also raised. The provision in universities is only part of that initial professional development and there is a period of professional education which will follow in which some ethical education will also take place. Participant B indicated that perhaps ethics education was an issue for professional rather than academic education. They also made reference to a professional training context which may allude to continuing professional development in the workplace setting.

“I’m fairly relaxed if that comes later in professional training. But if they are at least aware when leaving their undergraduate studies they can have that general awareness if anything. That’s what you can build on in a professional training context.”

Participant B

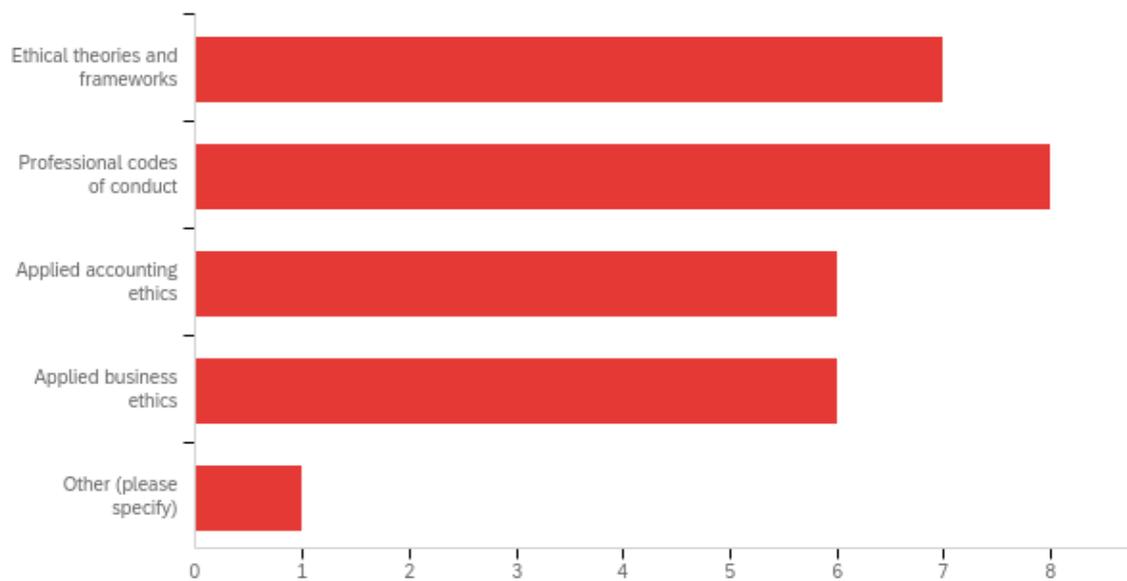
As is evidenced in a number of the responses, the edges of the approaches in awareness, dilemma and behavioural may be blurred but there are different approaches to the setting of learning objectives; one based around awareness and knowledge but lacking application, one which builds on the knowledge or teaches certain elements e.g. the code of ethics, to enable decisions to be made, and finally one which seeks to change behaviours and ensure a commitment to behaving ethically.

4.4 Theme 3: Nature of content

The nature of content is the third phase of the Apostolou et al. (2013) framework. This phase considers the alternative contexts for ethics instruction; whether accounting or business examples are used and whether “traditional theoretical models” are used or a focus on “code of professional conduct or ethics” is included (Apostolou et al., 2013, p. 5)

The nature of content was explored in question 14 of the survey. It addressed two specific issues. The first, if ethics was taught in an applied way, was it contextualised within business or specifically within accounting. Secondly, the question asked respondents to identify if ethical frameworks or codes were the focus of the content provided to students. The results are show in figure 4.5.

Figure 4.5 Nature of content included in accounting ethics education



The respondents tended towards codes of conduct as the main content of the ethics provision but ethical theories and frameworks were only slightly behind. In terms of the contextualisation, there was an even split between accounting and business ethics with neither emerging as preferred. This is explored further in the following section in respect of the interview data. The participants' comments on ethical frameworks and, codes and profession are subsequently presented.

4.4.1 Generic or specific (Business ethics or Accounting ethics)

The even split between business and accounting ethics was surprising as much of the impetus for inclusion comes from the professional bodies for accounting rather than for example, the Chartered Management Institute or the Chartered Institute of Marketing.

"You'd be talking about professional in general and medical ethics, etcetera. But really, we're trying to get professional that actually the accountants are one of the main business streams that do professional exams afterwards...We call it business ethics in action"

Participant D

"The old module had a very business-focus obviously, so it was about business ethics, this ethical business decision making rather than just ethics more generally."

Participant F

However, the reasons for and logic behind the decision to provide a more generic business ethics approach became apparent during the interviews. Institutional resources have a strong role to play here. These modules are taught to hundreds of students across a business school. In one instance 600 students were on the business ethics module with only 100 of these students on accounting and finance programmes. A compulsory module for all business school students may well send a strong message in the importance that school places on ethical business practices, it does not allow tailoring for specific issues that future accountants may face.

“This can present problems with a lack of specificity for accounting students.

The same module [is] delivered to 600 students. The difficulty with that is, we can't tailor to make it attractive or to make it interesting, so we can give one example to marketing students about ethics or non ethical behaviour. Whereas, we couldn't give it to an accounting student because they wouldn't be as interested in that area.”

Participant D

While a number of participants mentioned decision making, only one participant specifically mentioned an accounting context. This may have been because the interviews themselves were focussed on accounting education and therefore the context was assumed.

“You're going to use accounting scandals and you might be referred to they all love accounting scandals. You're going through them and telling them no, that's not right and having the discussion about why that wasn't right and like maybe payrolls or everything that's coming up it and gets integrated.”

Participant A

However participant D indicated that it would be their preference to have a more tailored approach if institutional constraints permitted.

“I may be biased but if I could do it as an accountant, I'd have one module for the undergrads, solely for our accounting-finance students but the problem is they only make up a sixth of it out of, [600 students] a hundred students and you couldn't justify it from resources”

Participant D

The previous comments relate to the provision of a particular module related to ethics whether business or accounting based. However embedding within

accounting subjects is an alternative approach which many lay claim to. Participant H referred to the context being provided by the embedding of ethics within the technical accounting subjects required by the professional bodies.

“What we're doing is potentially putting it in context within the subject matter that we have within our undergraduate degree. So the fact that we have those links potential professionally with the accounting profession or accounting profession maybe is a way of sort of actually saying that's how we how we draw the general education we have towards ethics out in our degree towards a particular subject area as where we can exemplify the need for ethics in particular situations.”

Participant H

It appears that institutional constraints and degree frameworks of business schools may dictate the nature of the ethics provision to students. Contextualisation appears to come in an informal way from those teaching the subject similar to the approach taken at the researcher's second institution which provided a generic business ethics education taught to accounting students by accounting staff. The embedding of ethics in the technical subjects is used in some institutions to ensure the focus on accounting professional ethics.

4.4.2 Theory and Frameworks

In the interviews a range of opinions were expressed on what should be included in terms of theory and frameworks. Participants D and F were the main proponents of the inclusion from the interviewees. Participants A and G acknowledged they did not include content of this nature in their ethics education with participant A acknowledging they “I haven't got deeply into the philosophy”.

Participant D made reference to the inclusion of normative ethical theories in their teaching.

“I'd still give them the grounding on your normative of ethics and theories. Because it's-it's an interesting one to distinguish students how they think. Whether they're outcome based. Whether they're rights based or how they actually think about what's right or wrong.”

Participant D

Participant F concurred and related the knowledge to moral reasoning and decision making.

“It's things like awareness of the key normative theories, and how you use those in decision making. It's moral reasoning, the idea of, morality more generally and what that means, values and how those-- what those mean in terms of decision making.”

Participant F

Participant F continued further to embrace a broader view of ethics including impact on society.

“I would like that more broader view of ethics, because I think what happens with accounting students, is they're very focused on accounting and the issues in accounting, but sometimes, they don't think about the broader impact, the broader societal impact, the broader issues.”

In agreement with Participant F, Participant D felt strongly about this broader view and also raised the issue of when some content should be taught.

*“I think just to continually kind of enable students to think about what's going on, whose interest is being served, and that these things are not natural or inevitable, that they're, you know, the product of history and so on...
...So, yes. At some point we will start bringing in some kind of theories. But probably not until the fourth year.”*

Participant D

Another challenge identified by participant F was contextualising ethical theory in a way that is meaningful to students for a role they have not yet experienced.

“The challenge that accounting and other professional students have is they don't relate those things to the decisions that they have to make as an accountant graduate. So, they get taught about deontology, virtue ethics, utilitarianism and all this, but they don't really, You really have to try really hard to contextualize it to their decisions, and I think that's the challenge.”

The attitudes of the participants, towards what ethics education should be, become clearer through this debate. Participants A and G appear to understand accounting ethics as compliance with the professional codes of ethics. Participants D and F believe there is a wider understanding to be gained from studying ethical theory, in relation to decision making and to better understand the actions of others. The comments on professional codes as content are highlighted in the next section

4.4.3 Professional codes

For those who did not refer to ethical theory and frameworks as part of the ethics content, the focus was mainly on the professional code of ethics of the professional bodies.

“I would always teach the code of ethics from the professional bodies”

Participant A

“On the professional codes I feel like I need to show them that there is a professional code”

Participant B

“I’m trying to get students to understand... these are the ethical principles that are lived by the professional body”

Participant G

More specifically, the content was driven by the professional bodies’ syllabi dealing with issues for example of “professional competence” Participant A, “interest of the client” Participant C and “tax evasion” Participant G. It should be noted that these participants, who teach in technical areas of audit and taxation and spoke to the specifics of that teaching in their interviews, would consider themselves to be expert in those areas rather than in accounting ethics.

While participants D and F included ethical theories and practice in their work it should be noted that they were still being driven to some extent by the professional bodies syllabi.

“When you look at the narrative that’s coming out of ICAEW, we should be taking the more kind of, let’s say, social sciences approach to it, where it’s not necessarily focused on business, but just an awareness of ethics more generally.”

Participant F

Participant E, our proponent of a critical perspective on accounting points out the differences between how ethics might be perceived in an academic context and how the professional bodies “see” ethics.

“I don’t really think that the kind of ethics that we would see as being ethics necessarily the same as what ICAS for example or most of the professional bodies [would see as ethics]”

Participant E

4.5 Theme 4: Mode of delivery

Survey question eleven asked respondents about the mode of delivery. The majority of responses stated that ethics was embedded across the curriculum with only three responses selecting a standalone module option.

Interviews elicited more nuanced responses with participants able to traverse the fixed options in the survey as in the this quote from participant D

“I’m going to say a cop out, a mix to some extent. You’d have given them the technical ‘here is professional ethics, here is the whole idea of conflict of interest, confidentiality.’ All the key things they need to know anyway. And then here’s that applied for different business streams”

Participant D

4.5.1 Standalone

Little direct support was made by the interview participants for a standalone module.

The main comment in support of a standalone module was from Participant H

“The specifics in terms of the application of ethics within the accounting concept. I think what I would like to see in a standalone module is to step back and consider the theory- people theories behind ethics. And ethical behaviour which then allows you to move towards using those theories coming out with the application. And the application itself can then be embedded within the curriculum.”

One participant commented that “in an ideal world I’d have it as a combination of both”

However it appears that most had rejected the idea of a standalone module preferring to contextualise the ethics provision within the technical subject areas. In addition to personal preference, “Personally I wouldn’t want a standalone ethics module and we’ve took that away” (Participant F), reasons included no space in the curriculum, a need for learning to be contextualised in order to make sense to students and a view that it not be viewed by students as something separate to the practice of accounting.

“For me, it needs to be embedded and I’m not saying it necessarily is on our programmes but for me it doesn’t make sense unless it fits in a context”.

Participant B

“What we need to do or move towards is a more integrated approach to ethics. So ethics shouldn’t be something that we see as a separate module or a separate component, rather it should be integrated into the curriculum.”

Participant F

There was much more support for an embedded or integrated approach as demonstrated in the next section.

4.5.2 Embedded or Integrated

The terms “embedded” and “integrated” were used by respondents with some even using the terms interchangeably. For the purposes of this analysis, they will be used to mean the same thing; the inclusion of accounting ethics education within technical accounting modules.

There was considerable support for the integration of ethics in the accounting curriculum with only two participants offering clear support for a separate, standalone module.

“I think it should be integrated everywhere. I think it should be integrated in all the modules, I think it forms part of- part of everything we teach, and like especially in and accounting degree.”

Participant A

“I think you embed it within the curriculum especially in accounting. We have an awful lot of different contexts that allow us to have a real-life consideration of ethical principles”

Participant H

Comment was made that this reflects the approach taken by the professional bodies in their curricula again demonstrating their influence over accounting ethics education.

“My experience of integrated would be, so I do work professionally exams and they have ethics integrated into financial reporting, integrated into finance”

Participant D

“If you look at the professional bodies, they are also including it in more of a subtle way rather than a standalone thing”

Participant F

Two participants commented on the integration of ethics in the curriculum as a result of and following revalidation demonstrating that ethics is an important part of the discussion of curricula.

“We went through a re-validation two years ago and it was part of the re-validation. We had [name removed] was our- our external on the re-validation. So [they] recommended that we included it all through the modules. So we have we have it in all of our and it's integrated throughout the accounting program.”

Participant A

“I would have it integrated, and that's the plan we're trying to do, to be honest, with the new framework that we've revalidated”

Participant F

A number of reasons were identified for using an embedded/integrated approach. The contextualisation of knowledge was given as the main reason by participants for this approach.

“I think embedded because I think it has to- you have to be able to tie it into scenarios and things you're teaching all the time, so I think embedded is the best way”

Participant A

“For me it doesn't really make sense unless it fits in a context”

Participant B

“I think you can embed it within the curriculum especially I think in accounting. WE have an awful lot of different contexts that allow us to have a real-life consideration of ethical principles”

Participant H

Some participants commented that ethics was an essential part of what was being taught in the technical subjects and could not be divorced from them with a standalone module.

“I think it should be integrated everywhere. I think it should be integrated in all the modules, I think it forms part of everything we teach, especially in an accounting degree.”

Participant A

“We need to move to a more integrated approach to ethics. So ethics shouldn't be something that we see as a separate module or a separate component, rather it should be integrated into the curriculum.”

Participant F

Participant E takes the view that accounting is an ethical practice and as such ethics is an essential part of the technical subject. Without its inclusion, we risk missing something from our teaching.

“if you teach something as if it is divorced from ethical considerations, it’s some kind of neutral act...Even that is also an ethical practice because you’re reducing things to numbers and metrics and you’re missing certain things.”

Participant E

While the comments were predominantly in support of the embedded/integrated approach there were some interesting comments on the issues that can arise.

A reluctance on the part of academics teaching technical subjects to include ethics was identified.

“Of course, you can’t always get all academics to do that, that’s quite hard. It’s quite hard to integrate.”

Participant F

Offering further explanation, participant F also commented that some are entrenched in their technical subjects rather than embracing ethics as part of that subject.

“You’ve got people who are financial accountants so they teach introduction to financial accounting and introduction to management accounting. And you try and get them in the room and say ‘Well, can you tell me how you’re going to integrate ethics into the curriculum?’...I don’t think we’re there yet where people are seeing ethics as a viable portion of the curriculum to examine in those subjects that are not traditionally about ethics and I think that’s where the challenge lies.”

Participant F

Participant D pointed out some issues with the practice of embedding/integrating content. One issue is it “shoehorned” in rather than a module redesign taking place to include ethics.

“What I find is it’s a shoehorn approach. That it’s in there as a part, it’s not taught really. It’s in there as a part of an exam question, five marks and it’s very obvious what’s going on. It’s shoehorned in as a part, the last part of the question and it’s a box-ticking exercise... The integrated one, it sounds all well and good in theory. In practice it becomes a shoe horn approach. Let’s lump a bit of ethics here and you’re going to dilute the technical the material that they need as well.”

Participant D

Finally, there is an issue where only lip service is paid to plans to integrate ethics. Participant B stated “for me, it needs to be embedded and I’m not saying it necessarily is fully on our programmes”. Participant D commented on its inclusion in examination but a lack of teaching to support it and that the question posed is obvious rather than requiring analysis by the student.

“That it’s in there as a part, it’s not taught really, it’s in there as part of an exam question, five marks and it’s very obvious what is going on. It’s shoehorning as a part, the last part of the question and it’s a box ticking exercise.”

Participant D

4.5.3 Pedagogic methods

The pedagogic methods employed by respondents to the survey were requested in question 17. Respondents were able to select all that applied to their ethics provision.

Figure 4.6 shows the responses to those questions. Traditional teaching methods of lecture and seminars were widespread with case studies also proving to be popular with the respondents.

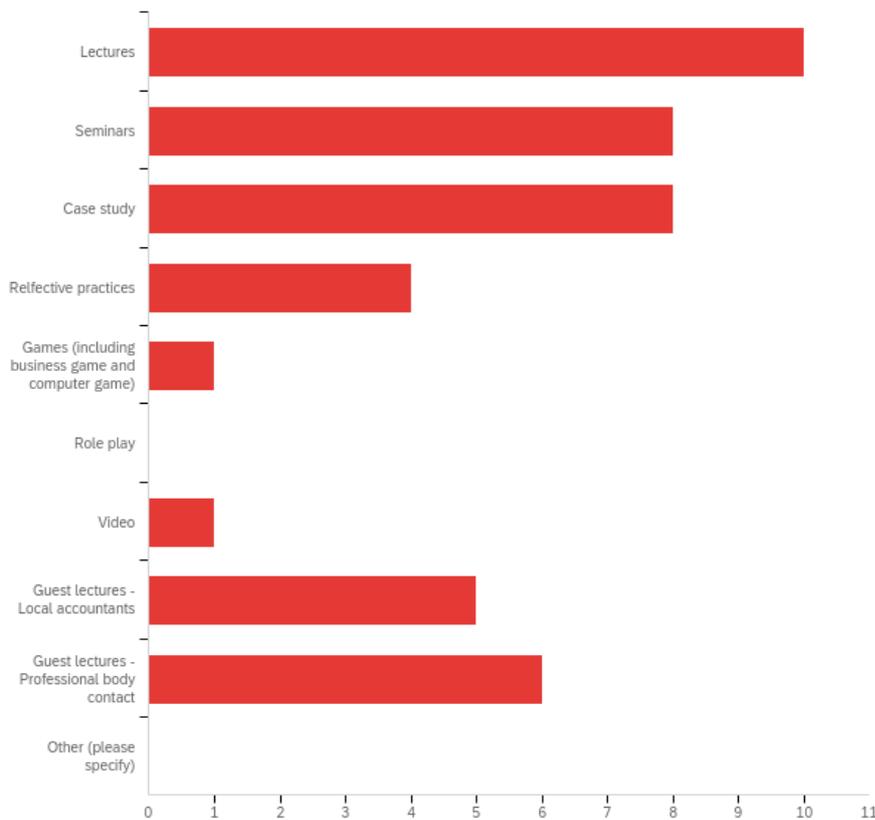


Figure 4.6 Teaching Methods

The interviews provided some additional insights into the pedagogic methods employed.

Lectures and seminars were mentioned discussed by participants. Little comment was made about the lectures with Participant F making the most notable response.

I don't think it works particularly well just standing at the front telling people about ethical theory, especially business and accounting students because they are not philosophy students. When you mention words like utilitarianism, they almost fall off the chair"

Participant F

Seminars were referred to by two participants who saw great value in the discussions which took place, facilitated by small group numbers. Additionally, discussion was mentioned by participants amongst students and with their tutor with one participant's students requesting more of this.

"I think the seminar has a particular value in this because it's not clear cut, because it sometimes needs quite a lot of teasing out to get the students warmed up and starting to think through"

Participant B

"Ideally it would be tutorial-type style and by that I mean small groups... that's all the feedback I'm getting for the last two or three years is 'We want more discussion groups. We want more time with the practical case studies"

Participant D

Case studies seem the most important pedagogic tool employed by the interview participants and accounting scandals provide an excellent base for these cases and a point of interest for the students.

"You're going to use accounting and scandals... they all love accounting scandals"

Participant A

"I think case studies is a nice way of doing it because it actually brings to life some of the examples you are talking about...I think it's important for students to try and see a real life scenario and then apply the theory"

Participant D

"There are things like case studies and real life application...[this] is what forces people to really think about or think through and maybe think away from the obvious conclusion."

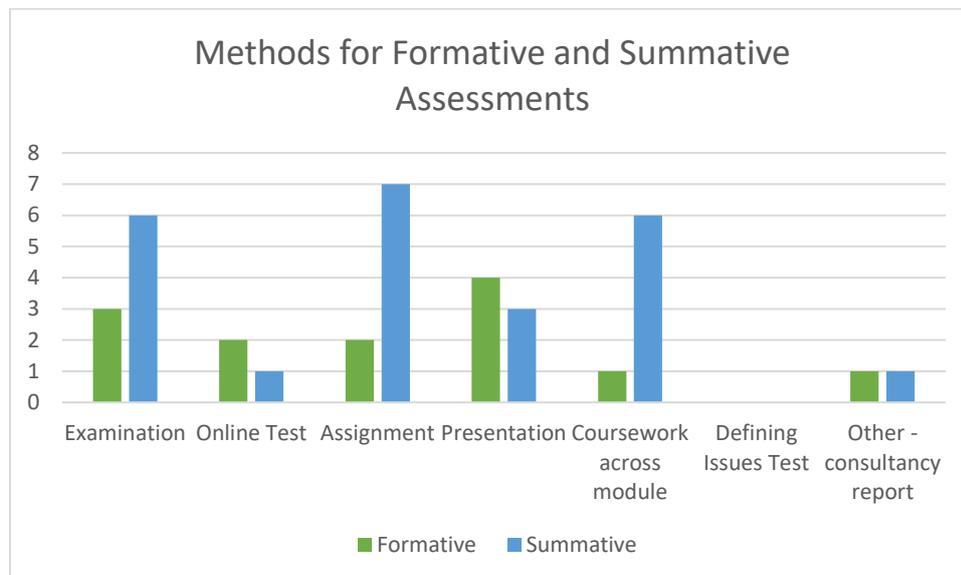
Participant H

Other references to teaching methods included “simulation” by Participant B in reference to the practice of a colleague using a complex simulation around deep water horizon in a Global Business Ethics module and the incorporate of a series of CSR seminars by outside organisations as part of larger plan by the university by Participant D.

4.6 Theme 5: Assessment

In the survey respondents were asked about methods used to assess learning with a focus on direct measures of learning. The question asked for responses in terms of formative and summative assessment to see if differences in approaches were evident in the two different types of assessment. The responses are recorded in figure 4.7 and you should note that respondents were able to indicate all methods that applied.

Figure 4.7 Methods of Assessment



“Examination” was used to refer to a closed book test and it, along with online tests, assignment, presentation and coursework, are all deemed to be tests of knowledge. The inclusion of the “Defining Issues Test (DIT)” as an option was to facilitate any respondents who may have been seeking to elicit changes in behaviours as it is commonly used before and after a teaching intervention to ascertain changes in responses. “Other” was included to cover a range of other options including role play, oral exam or professional report.

Considering formative assessment first, presentation was the option most often selected. Lower numbers of responses here may indicate that formative assessment was not present or that continuous assessment may have taken its place with graduated assessments across the module.

Presentations were not as popular when it came to summative assessment with fewer respondents using it to grade students' performance. For summative assessment, assignments were most popular with examinations and coursework across the module coming a close second.

In the "Other" section, there was only one additional activity identified; a consultancy report used in both formative and summative assessment.

In the interviews participants were asked how they would assess the ethics education they had outlined in terms of learning objectives, mode of delivery and content.

References were made by participants A, B, D, E and H to the use of examinations for summative assessment making it the most popular option. This contrasts to the finding of the survey where assignments topped the list; although examinations did come a close second. Other assessment methods included continuous assessment and group assignments.

In terms of assessment, there appears to be a case study approach being taken here too.

"I assess it through case studies and the exam. I usually give them a case study and the exam."

Participant A

"They are assessed in the case study module. There is a pre-seen case study material which they prepare about four weeks before the exam, then then have unseen requirements."

Participant B

Participant B also discussed the use of essay questions in the examination noting that not all questions will have an ethical dimension to them.

"In my current issues, my theory module, usually, it's in the essay questions. Not all the topics, but some of the topics will have an ethical dimension to them, or could have"

an ethical dimension to them and that would be rewarded with marks if the student reasons that up and teases that out.”

Participant B

Despite the popularity of exams, Participants recognised the limitations of the examination as an assessment method in the instances. Participant H commented on the limitations in assessing behavioural change and Participant F concurred.

“You can measure the knowledge via examinations, via essays.... But it's how you actually then measure the influence that it has in the behavioural sense.”

Participant H

It's very hard to assess behavioural... to assess how well a student has or how heightened their awareness is in order to allow them to appreciate behaviours that they may take forward or not.

Participant F

Interestingly, participants, when pressed about methods they would like to use, came up with some interesting alternatives to the examination.

“I'd like to simulate or I'd like to role play”

Participant B

“Ideally, we would have something like a presentation but it's just not feasible with the numbers. So we find group work is relatively good”

Participant D

“Something that's actually going to feed into their practices later on”

Participant E

“In an ideal world, we could come up with behavioural scenarios...think of the idea of vignettes and trying to get students to make behavioural choices or decisions based on scenarios or vignettes”

Participant F

Reasons for not engaging in these methods included high student numbers, lack of marking resource and difficulty in building “non-traditional” assessment into procedures and existing practices. These will be discussed further alongside other barriers in the next theme; Theme 6 Barriers.

4.7 Theme 6: Barriers

This theme, “Barriers”, considers factors which must be overcome in providing accounting ethics education, or which constrain the provision that is provided.

4.7.1 Perceptions of Students

At times students can be the forgotten stakeholders in curriculum plans (Graham, 2012). Accounting students, who are used to computational subjects with clear right answers, can struggle with the discursive nature of ethics and can question its value in the syllabus. This feeling was captured well by participant D.

“It's not for everyone's cup of tea, particularly students. They don't like it when they can't see whether they think it's right or wrong and they actually have to articulate whether they think it's right or wrong.”

Participant D

Participant B commented that students perceive ethics as a separate element of their studies which they don't understand thus making it difficult for them to be motivated in their studies.

“Students seeing it as a standalone even if you try to embed it, [chuckles] and that's something which I think we get a little bit, ‘Why make me do this ethics thing?’”

Participant B

The reason for this is well articulated by participant H in her comments on the value and perceived value of ethics education.

“I think that's one of our barriers is the understanding of the value to educators and to students. They don't get the value. And if they have that understanding of value they might value that part of their curriculum more.”

Participant H

Students are not the only stakeholders to display reservations about ethics in the accounting curriculum.

4.7.2 Perceptions of Staff and Staff considerations

“I think part of the problem we have is actually the perception of those writing modules and the perception of those taking modules about how important or otherwise ethics is.”

Participant H

Comments on attitudes of colleagues were made by a few participants. Participant F commented on colleagues not seeing ethics as a “viable portion” of the curriculum and suggested that integration was the approach needed in some subjects.

“I don't think we're there yet, where people are seeing ethics as a viable portion of the curriculum to examine in those subjects that are not traditionally about ethics, and I think that's where the challenge lies. How do we do that? So, for me, it's an integrated approach, whether you should be integrating it.”

Participant F

Participant H similarly highlighted disagreement among colleagues. In this instance reaching the extreme of “What has ethics got to do with us?” similar to the statement of the students previously “Why make me do this ethics thing?” (Participant B).

“For a large number of people it could just be seen as an irritation because it wouldn't be considered and for many of our colleagues in other subjects for example economics they might say, “What's ethics got to do with us? Why is it part of our programmes?”

Participant H

Participant H went on to make the interesting point that many of the ex-professional accountants who trained more than a decade ago, and now come into academia will not have experienced the same ethical training as those who complete their qualifications today.

“one of the things that's been quite interesting to me personally in my own professional practice over the past 30 years, is that when I graduated, I went into the accounting profession. I don't think at any point in time throughout my professional exams anybody mentioned the topic of ethics to me, ever. It was not part of my professional training. I think it was something I was expected to have, expected to have inherent within me as an individual, based upon my education and my moral standpoint, and that's the way that it was. So, no one would have felt I need to exemplify ethics to me as something that I should acquire. I should consider. It was just expected to be part of what I did on a day to day basis.”

Participant H

This leads to the issue of having staff to teach ethics. Participant D pointed out that recruitment was underway in his institution to address the issue of who would teach the ethics classes.

“It's very much of we have no specific ethic lecturers here, and they are being brought in, and I think they have recently recruited one that they would be taking on.”

Participant D

But is it not just about having additional resource, it is about having those members of staff on board who are capable of and happy to teach ethics. As Participant E points out, it may be beyond the limits of staff who do not have expertise in this area.

“I would say one barrier might be the limits of the staff, the teacher... we can't all have, I don't know, PhDs in Moral Philosophy.”

Participant E

4.7.3 Technical Focus and a Crowded Curriculum

As mentioned in the preceding section, not all staff agree that ethics has a place in the accounting curriculum at university. This can be for a number of reasons.

Perhaps they see it as the responsibility of the profession for those who wish to practice accounting and not something to be dealt with in a university education.

Others believe the limited time had with students should focus on the key technical elements of accounting.

“A lot of the time when they are getting through accountancy, finance, the dominant focus is technical. The dominance focus is your financial reporting, corporate finance, your tax. You get the rules.”

Participant D

The technical focus is often blamed on the professional accounting bodies and the specific demands they place on the curriculum. Participant B has avoided this problem by teaching on a module that does not have exemptions

“I think because some of that [content] is driven by professional [laughs] bodies in their requirements for technical content... I am very lucky in my theory course that it has no exemptions resting on it, so it gives me some flexibility to introduce things.”

Participant B

Not everyone has the luxury of teaching on a module which does not carry exemptions from a professional body and therefore has requirements of a professional syllabi to adhere to. Indeed, some like participant A have grown weary and the lack of space it creates.

“We're so tired of these professional bodies and meeting their criteria... we should be given more space for experimentation and developing more these foundation skills like ethics and just all these skills [chuckles] like communication skills... So trying to get through, when you're teaching a module, you've got a list of topics that you have to go through and it is not leaving much space for ethics.”

And then students are very focused on their exemptions so you have to meet the professional bodies' requirements."

Participant A

Participant F concurs with the opinion of Participant A and acknowledges the constraint this is in including "what we would want integrated into the curriculum".

"I don't see any way of us being able to integrate what we would want integrated into the curriculum, still fulfil and check-off every box for all the accrediting bodies that we have. Well, we already have challenges because the ICAEW want one thing, the ACCA want another thing, CIMA want another thing and you've got to design a course which maximizes your exemptions because that's our USP-- so that when I look at what I'm being told from up on high, that's what I'm being told to do"

Participant F

The implication here is that the technical content is crowding out other subjects or skills development that should be included in the curriculum. Participant E makes an interesting point in regard to ethics inclusion and the issue of crowding out.

"But I think if you see ethics as being a concern of every single class that you teach, I don't really think you can say then that it's being crowded out."

Participant E

4.7.4 Institutional Constraints

4.7.4.1 Large class sizes

Participants commented that questioning and discussion were important pedagogic aspects of their ethics provision. Participant B was relieved that her module was smaller than most class sizes and allowed her this opportunity. She appreciated that larger classes would have to be taught in a different way.

"Under the pressure of the large class sizes that most institutions are under, I think it's quite difficult to teach ethics in a way that might stick with the students and might be meaningful for them. I'd worry if a large class size led to a more kind of framework-y didactic approach. Being able to tease the issues out in a, smaller group, for me, that's really important in this area because it's sensitive and it's difficult and it's not clear-cut."

Participant B

Participant D stated that the large class sizes had impacted on decisions on assessment favouring the practical.

"Assessment would be 30% group. I know that came down to more practical considerations than anything because we're such a large cohort [600 students] we

couldn't really feasibly have an individual CA [continuous assessment] because we would never get time for correction and to get it back to them... One report for the five submitted reports [group report based on five individuals' workings]. Again, in an ideal world I would have maybe a group presentation on this so I can ask them questions but again it's just not feasible from a practical perspective."

Participant D

Participant D also commented that he would like a specific standalone module for accounting students rather than general business students, but it was not considered feasible within the constraints of the institution.

"It would be very useful to have a very specific one. Do you know, for detailed accounting related stuff? It's just not feasible in terms of source and timetabling."

Participant D

Participant F spent time discussing constraints in terms of programme design.

"Institutional barriers is one thing... specifically around programme design, I think for us, and a lack of freedom to kind of do things in a particular way."

Participant F

Specifically, this related to working within a framework where a common core set of modules were provided as part of the business school offer alongside more specialist modules in accounting. Without control over the content and presentation of these modules it was difficult for him as a programme director to integrate into all subject areas as there was limited input to learning objectives, content, teaching, or assessment for these core modules.

4.7.5 No Barriers

Two participants commented that they did not perceive any barriers to the inclusion of ethics in the accounting curriculum with Participant A commenting that it was important for the University image and Participant D, despite the impact of class sizes on the provision itself, commented that agreement is that it "needs to be there".

"There is not [barriers] really in terms it's actively promoted here. I think from the perspective the professional frontiers, the firms want to see us. I think from the university image it needs to be seen as well that there is ethics"

Participant A

"I wouldn't see too many barriers in that regard in terms of this it is widely accepted that it needs to be there and accounting group they know that needs to be included"

and even the master's level where they have their own businesses in society programme and that's focused on ethics and CSR as well."

Participant D

4.8 Theme 7: Trust

Trust was originally classified under Theme 1 "Assessing the need in the curriculum" and sits alongside public interest and faith in the profession generally. However, two of the respondents went significantly further in their discussion of trust moving beyond trust in the profession more generally to the concept of the trusted adviser. For this reason "Trust" has been promoted to a theme of its own. The quotations below show how both Participant A and H returned to the point of trust throughout their interviews. Participant A focussed on the role of the trusted adviser with honesty and trustworthiness at the forefront.

"They [clients and the public] need to be able to trust you. I think ethics comes back to trust in a certain way, and you have to act ethically with every bit of client information, with every bit of decisions you make about how to treat something in the accounts..."

...I think that um ethics is going to become a more foundation for your trusted adviser and I think the sooner it's introduced as as a base for students, the better..."

Participant A

Participant H focus was more on trust in the profession and public trust.

I think professions guard their ethics because that is how they can, to a certain extent, guard their reputation, and through their reputation guard their position, as a trusted partner of choice in terms of in society. So, it's all tied in with the public trust..."

...to a certain extent, those of us who've trained to be in the professions feel we've reached a certain standing within the public sphere trusted in what we do.

...so I think it becomes doubly important that the behaviour of individuals in their working lives and then into that wider sphere have had that sort of working life, sorry personal life not just working life are trusted individuals..."

...We said this moving society to move away from trusting professionals and their judgment means that professionals is incumbent upon them to be even more trusted if you like than they have been historically, and the fact that things are more open and transparent in society."

Participant H

While participant A and H clearly demonstrated the importance of trust in their ethics teaching and in the profession, others made similar comments without the use of the

word trust. Participant B spoke of confidence in the profession and that fallout from accounting scandals creates “a lens through which we are being looked at.” Participant C also commented on trustworthiness.

...in layman's term maybe it is about whether it is-- whether or not it is honest, trustworthy.”

Participant C

4.9 Theme 8: Disconnects

These are not areas of disagreement between respondents but rather a “disconnect” is defined here as when the answers of the respondent appear incongruous. In other words, a consistent position is not taken throughout the responses to the different phases of the framework.

There are a number of disconnects in evidence in the interviews. On some occasions this was acknowledged by the participant themselves as the realisation of the incongruence dawned on them. For other respondents, the incongruence was either not noticed or was not commented on.

The main area where respondents’ answers did not correspond was in the connection between learning outcomes and assessment methodology. While the phases of the Framework may be listed in a particular order it is clear on exploring the topic more clearly that the phases have significant impact on one another with the most obvious link between Learning Outcomes (the stated goals of the learning activity) and the Assessment of Learning (the judgement on whether or not those goals have been achieved). Others disconnects included pedagogic methods link to assessment and the issue of standalone module or embedded within other modules.

4.9.1 Learning Objectives and Assessment of Learning

Participant A stated that the learning objective was behavioural. In this longer excerpt you can see that while claiming the objective is behavioural the test is an examination which by its nature is considered a test of knowledge. Students are likely to write what is expected of them not what they would actually do or how they would react in the situation presented.

Interviewer: No, that's okay. My question is really around whether it's about knowledge or behaviour?

Interviewee: It's about behaviour.

Interviewer: So yours is very much about behaviour?

Interviewee: Yes.

Interviewer: Okay. So you mentioned that it's not in the knowledge part- "it's not in intellectual, it's in professional"

Interviewee: Professional.

Interviewer: - capabilities?

Interviewee: Yes. I'm trying to picture them though in my head with-- Yeah, I think it's all under Ps. Yeah. [laughs]

Interviewer: How will you assess that outcome?

Interviewee: I assess it through case studies and the exam. I give them usually a case study and the exam.

Interviewer: And do you feel that tests behaviour rather than knowledge?

Interviewee: Hmm, probably because-- well, I suppose it does in a way because in a case study you have to recognize what's ethical and what not ethical. So, it's actually, testing it because they're pulling off stuff that's not ethical and ethical and some of it's very blurred. So yeah, I think it does because it's a- it's a- it's a situation that they would be in. So yeah, I do think it assesses it. Yeah.

Participant A

In the next interview we see the same disconnect here, a difference between the learning outcomes and what is being assessed. In this example the participant embraced a much wider range of knowledge and behaviour-based learning objectives and in contrast to Participant A, when questioned, Participant B agreed that the assessment provided did not fully assess the behaviour. This excerpt starts with the confirmation of the learning outcome being "more behavioural certainly" and yet talks about awareness which could be considered knowledge based.

Interviewee: More behavioural certainly, about awareness and reasoning out rather than depth of knowledge. For me the depth of knowledge, the technical, the what does the framework say about this and that sort of depth, for me, I'm fairly relaxed if that comes later in professional training. But if they're at least aware when leaving their undergraduate studies. They have that general awareness that if anything, that's what you can build on in a professional training context.

Interviewer: Okay. Um, these learning outcomes that you have for your programme, how are they assessed?

Interviewee: They are assessed in the case study module. There is a pre-seen, case study material which they prepare about four weeks before the exam, they then have unseen requirements. So, they get to the exam and they're asked to do X, Y, and Z. It's around reporting, advising the client in a form of a report and ethical issues, not just the identification of but then reasoning out possible courses of action and recommending and concluding. That's 25% of the syllabus or 25% of the weighting which is operational, strategic and ethical. So, you're looking at a proportion of that 25%.

In my current issues, my theory module, usually it's in the essay questions.. Not all the topics, but some of the topics will have an ethical dimension to them, or could have an ethical dimension to them and that would be rewarded with marks if the student reasons that up and teases that out.

Interviewer: Do you think that these assessment techniques allow you to assess the behaviour of the student?

Interviewee: Not fully, no.

Participant B

Participant F also admitted difficulty in assessing behavioural objectives on the realisation that the assessment that is currently set test knowledge rather than behaviour identifying a disconnect in existing practice.

Interviewee: I think it's behavioural if I'm honest. I don't think an accounting student needs, necessarily, knowledge of ethics. I think they need to understand ethics in order to help them, as I've said, make decisions, which for me is a behavioural thing.

Interviewer: Mm-hmm.

Interviewee: I don't think it's essential that a student goes away having remembered that utilitarianism means the good for the majority or deontology is from Kant's categorical imperative. I don't think that's important. What I think is [that] they understand or have an appreciation of different behaviours and how to be able to recognize, in three- or four-years' time when they're sitting around a table, somebody making a decision from a particular perspective and why that lead to something negative. Um, so, for me, it's very behavioural.

Interviewer: Okay. Makes my next question much more interesting.

Interviewee: Oh God. [laughs]

Interviewer: How will you assess your outcome?

Interviewee: Mm, interesting coz we would start by, I think, the testing of knowledge. [laughs] And you knew I was going to say that, you just led me down the garden path

there. Um, interesting. I don't know, I don't know. [laughter]... I think it's quite hard to assess that, it is. Probably, you knew that already. [laughs]

Participant F

4.9.2 Pedagogic methods and Assessment of Learning

The second disconnect is between the pedagogic methods used and the assessment methods. Discussion in seminars, which the students of one participant requested more of, and of case materials appear to form a large part of the pedagogic practice. Yet examinations were the most popular form of assessment discussed in the interviews. In the survey however, assignments were selected more often for summative assessment. This along with seen case studies would allow students opportunities for that element of discussion so important to their learning.

In addition, there was a disconnect between the modes of assessment used in formative assessment, considered to be part of the learning of the module, and the final assessment methods used show in figure 4.7. Presentations had a stronger showing in the formative assessment than in the summative. Participant D commented that group presentations were used instead of individual as a result of the large number of students on the module and a limited marking team.

4.9.3 Standalone or Embedded

The final disconnect was in regard to the debate over a standalone module. Those participants who typically favoured the inclusion of ethical content would in theory have preferred a standalone module be included in the curriculum. Interestingly, Participant F did not take this position as demonstrated in this excerpt from their responses.

Interviewer: *So you would just have it embedded? You wouldn't have a standalone module that looked at ethics in a more broad context?*

Interviewee: *as we stand now, I would have it integrated and that's the plan we are trying to do...Personally, I wouldn't want a standalone ethics module and we've took that away [sic]...*

Interviewer: *... If you have decided on integration as your chose model, what content would you like to see integrated?"*

Interviewee: *It's hard isn't it. It's interesting that I would like the content which we have in the standalone module to be integrated [laughs]. I'd like to see what we do in the standalone module but integrated and contextualised.*

Participant D a strong advocate of a standalone module for accounting students only was also a strong advocate of the contextualisation typically envisaged in an integrated approach.

"So it's a broader appreciation but also the more practical thing of can you actually use your knowledge in a scenario"

Participant D

These disconnects, particularly those around learning objectives and assessment are evidence of a greater need for coherent approaches to ethics education. A holistic consideration of all the elements of phases of the provision. They also indicate issues when changes are made to one element but are not reflected in the other elements of the framework.

4.10 Theme 9: The future

This theme identified is on the future of ethics in the accounting curriculum.

Participant E considered the future in broad sense for the profession considering pessimistic and optimistic viewpoints considering the moral stances that are taken in *society*.

"I mean, the pessimistic view could be that the management consultancy wings of big accounting firms seem to be advising government and you know, I don't know, other policy-- decision makers and companies that have bigger impacts on our lives and all kinds of things that seems to be pretty much dominated by a certain moral position, and that could become so hegemonic that it's impossible almost to even see or think about it, or question it..."

...I suppose the alternative, I suppose more optimistic view is that people are getting worried that dominance of certain kind of ways of thinking have become, you know, I suppose creating so much inequality and problems with the world that there's going to be a backlash and that we need to have other ways of thinking about the world."

Participant E

Some participants thought there may be changes in the content from increased philosophical content, to internationalisation and technology issues.

Participant F stated *“I would say from all the narrative we hear, I think it's going to be much more, philosophical”* in reference to calls from the ICAEW for a more social science approach.”

Participant E commented on internationalisation of both the student body and the subject itself.

“I suppose you kind of get, kind of more comparative ethics if you can get people really to talk about how they see these different ethical questions and their approaches to it. So internationalisation I suppose could be a challenge, but it's also, could be a big help.”

Participant E

When talking of the future most participants made reference to advances in technology exemplified in the following comments.

When we look at the way AI is developing. I think there are a whole load of ethical questions to be asked around development of AI generally. In an accounting context... there's a discussion around whether that's ethical or that robots should take over jobs”

Participant F

“There would be issues as far as, in terms of touching on data privacy that would be content wise.”

Participant E

Alternatively, participant D thinks content will remain unchanged but the context and examples that we give to our students will change.

“But in terms of how it's taught, it has very little difference because you're still teaching the same principles as you're teaching the code of ethics, professional ethics at the same way it was mostly taught for the last whatever two or three decades. But maybe your examples may be updated for new privacy laws etcetera, in the main, it's the same thing you're teaching. Conflicts of interest, confidentiality, um, etcetera but I don't know, I wouldn't see any major issue other than content-wise that we have examples to bring in.”

Participant D

Going forward, both Participant D and Participant G were interested to hear more about how other universities were tackling the issues of ethics in accounting programmes. Participant D mentions an event by Chartered Accountants Ireland to try and do just that.

“Some universities use all case studies, some use none. Some use particular textbooks, others don’t use textbooks at all. So just trying to bring all that together, so it will be interesting because to some extent until now, we’ve kind of done in the bubble and whoever’s been around here, we’ve kind of liaised with them to see how, what they taught before... This kind of becomes inherited in each year. We will be interested now with the Chartered Accountants Ireland of its own, kind of, after all an initiative brought in together”

Participant D

The researcher expressed an interest in attending this event and was invited to share the outcomes of the first phase of this study to the group.

“I’d be interested to hear more about what other universities are teaching in line with ethics and given that I think that it is such an important aspect of the undergraduate degree for the students to be introduced to the area that maybe I should be doing more around buying in time from the psychology department if that’s what the other universities are doing. You know, I would just probably like to be doing more of it rather than less in the future.”

Participant G

These two statements indicate a need for formal and informal opportunities for accounting ethics educators to discuss and share their practices.

The final word on the future theme goes to Participant H on ethics education being at the “heart of everything we do.”

“I cannot conceive of any time in the near future when ethics in accounting education would become something that was redundant or not required. I think it becomes more important as time goes on rather than less important.

So, I cannot conceive that it won’t stay to be at the very heart of everything that we do. What I can conceive is that we might actually have to draw that out and make it more explicit than we do at the moment.”

Participant H

4.11 Theme 10: Boxes

The final theme identified is “Boxes”. While it was expected that there may be an occasional reference to ticking a box or meeting requirements, the word “box” appeared in every transcript

These references referred to the requirement to tick a box in terms of ethics inclusion in the accounting curriculum. These references came up in response to several different questions and in different phases of the Apostolou et al. (2013) framework.

In terms of the need for ethics in the curriculum in phase one, the boxes to be ticked come from one of the strongest drivers for inclusion, the professional bodies. This first quotation shows how Participant E experienced the attitude of one professional body to the inclusion of ethics in the university curriculum.

“Some of the senior people at ICAS that I spoke to, they seem to feel that, pushing the teaching of ethics like we should be doing ethics. So, actually yes, perhaps that could be done in universities. You know, as if that would be a box to tick.”

Participant E

Participant F commented on the challenge of complying with the check boxes for multiple professional bodies and pressure from “on high” to design a course which maximises exemptions.

“I don't see any way of us being able to integrate what we would want integrated into the curriculum, still fulfil and check-off every box for all the accrediting bodies that we have. Well, we already have challenges because the ICAEW want one thing, the ACCA want another thing, CIMA want another thing and you've got to design a course which maximizes your exemptions because that's our USP-- so that, you know, when I look at what I'm being told from up on high, that's what I'm being told to do.”

Participant F

Participant C thought that despite paying a lot of lip service to ethics, one of the professional bodies included an online ethics course separate from the professional examinations that was a requirement of membership. He felt strongly that the online nature of this diminished it to another tick box.

“But the format is an online module, so then you'll have to, it goes through them and then so I think to me it is like in a -- “Oh yes. It's a tick box. We are aware of that.” So our students are a member before they be qualified they have to be aware. But then, by the methods then suggests that it's more of a tick box exercise rather than they truly thinks that this -- I think what I'm trying to say is an accounting body can do more.”

Participant C

Participant A also recognised the issue of ticking boxes for the professional bodies but made a call to stop and consider what we want for our graduates and the profession.

“But I think we have to stop ticking the boxes of the professional bodies and move towards what we want our graduates to be in the future of the profession.”

Participant A

Regarding accreditations, Participant H commented on the danger of the tick box approach.

"I think it's always difficult when you've got um an external body almost saying, "We'll only benchmark you if you do this." Because there is a danger then that the actual treatment of things like ethics within the curriculum becomes more of a rubber stamping exercise to tick a box on a form to get an accreditation than it is really embedding that within the syllabus and within what we do."

Participant H

In terms of content (phase three), other boxes were identified. Participant C strongly felt that within the auditing subject there were clearly ethical issues at play and linked this to the idea of professional judgement. They also implied that the character of the individual has a lot to do with the decisions they make while at the same time stating that there are certain "no go" areas which students need to be aware of.

"This is not a tick box. As I said earlier, quite often in the case, it is the auditor needs to exercise his or her own professional judgement and then I think if the person sent have a high moral or you know, is ethical, then he or she then will make the appropriate judgement on the issues or the matter..."

... accounting participants need to aware there are no go zones lessons, so that would be a tick box that you know a certain minimum. I would say a minimum expectation."

Participant C

Participant B, in discussing the issues around class sizes and not being able to have discussion in larger group setting made this comment.

"My view is that if it becomes very framework-based and very tick-boxy, I think, I feel that's dangerous."

Participant B

Participant E identified that the tick box approach may not work in regard to delivery of ethics (phase four). Often ethics is included as an add on or single lecture when "embedded" in a module but participant E thinks it relates to most of accounting practice.

"But I don't think you could just really tick a box and say, yes, we've done a class on ethics and therefore think that you've really covered ethics. I think it permeates probably most of accounting practice."

Participant E

Phase five considers assessment. Participant B had previously mentioned that ethics made up only small portion of questions. Participant D comments on “shoe-horning” ethics into an assessment to tick a box.

“My experience of integrated would be, so I do work on professional exams and they have ethics integrated into financial reporting, integrated into finance and what I find is it's a shoehorn approach. That it's in there as a part it's not taught really, it's in there as a part of an exam question, five marks and it's very obvious what's going on. It's shoehorning as a part, the last part of the question and it's a box-ticking exercise. So, integrated in that sense, doesn't really work. and the problem with trying to integrate it any more and there's just module is you're diluting.”

Participant D

In terms of ticking boxes, participant F raises an interesting question regarding the effectiveness of existing provision despite many calls for change.

“But ethics seems to have, it's almost like, that that box has been ticked and we're almost doing that already. My question is, are we doing it effectively already? And I don't think we are. We're not at a point where it's, what I would call, integrated fully in the programmes, we still kind of see ethics as a standalone thing.”

4.11.1 A different type of box

Participant E also made reference to a box but a different type of box. In the discussion of learning objectives, they made reference to a black box.

“I suppose for me it would be that students don't see accounting as kind of a black box, that they do actually see it as a kind of an ethical practice and so understand the implications of that.”

Participant E

Perhaps if we could convince those involved in accounting ethics education of the merit in viewing accounting as an ethical practice itself, the need to tick other boxes might dissipate.

4.12 Chapter Summary

This chapter started with the identification of ten themes from the analysis of the survey and interview data. Five a priori themes related to the phases of the Apostolou et al. (2013) framework remained and five additional themes of Barriers, Trust, Disconnects, the Future and Boxes were added. The final template used in the

analysis was included. Each of the themes were defined and the results from the survey and interviews combined under these various themes. The next chapter contains the analysis of these results and seeks to draw out answers to the research questions posed at the start of this study.

Chapter 5 Discussion

5.1 Introduction

This chapter expands on the themes identified in chapter four. The results for each theme are discussed in relation to the existing literature base. Each theme is taken in turn with specific links between the themes highlighted in the discussion. In section 5.12 of this chapter, answers to the research question posed for this study are presented, summarising the preceding discussion. The final section of this chapter is devoted to the development of two models for ethics inclusion on the accounting curriculum. Taking the form of Weberian ideal types, the two models, one philosophy based and one code based, are presented along with guidance on their use.

5.2 Theme 1: Assessing the Need in the Curriculum

The results of survey and interview clearly indicate that the professional bodies remain a major driver for the inclusion of ethics in the accounting curriculum. This is to be expected where there are links through accreditation and exemptions between education providers and the professional bodies (King and Davison, 2009) as seen in the UK context. The survey confirmed that most university programmes have exemptions from the examinations of one or more professional bodies, these bodies are a significant driver of the accounting curriculum (Cowton, 2021; Ellington and Williams, 2017). Participants commented on the “aligning” of courses with “Professional material and benchmarking against professional standards” (Participant F) and teaching topics in line “with professional body requirements” (Participant A). However, it is not clear that the seeking of exemptions by universities comes from a desire to match the profession’s needs. Participant F labelled the number of exemptions from professional examinations as a “USP” [Unique Selling Point] for the programme and that without these exemptions they would not be competitive in the market for students. This participant felt compelled to align their programme to the syllabi of the professional bodies to offer the maximum exemptions possible as a “marketing tool” (Apostolou and Gammie, 2014, p.663). Participant A asserts that “students are very focused on their exemptions so you have to meet the professional body requirements”. This confirms the position of Ellington and Williams (2017) in their interviews of academics; “Accreditation is seen as essential for student recruitment to degrees” (Ellington and Williams, 2017, p.501).

Updates to the curriculum “to ensure continuing relevance as well as rigour” (King and Fitzgerald, 2016, p.205) were reflected in the comments of participants. With changes to the curriculum identified as having taken place around 2009 to 2010 (Participant D), Participant H commented on the change to a “broader, moral perspective about what is acceptable behaviour and ethically how far an accountant should go”.

However, criticism of the impact of the professional bodies on the accounting curriculum identified in the literature review, remained evident in this study. The focus of the professional bodies is still considered by some to lead to “an over emphasis on technical aspects of the curriculum” (Cowton, 2021, p.68). Participant C commented on the skills or competencies that an accounting graduate would have which might be assumed to include ethical awareness. This was not the case as Participant C clarified that the competencies they referred to were around “certain technical areas” rather than related to ethics educational outcomes.

In the discussion about the practicalities of inclusion in the curriculum there are links to the mode of delivery theme, with comments on a crowded and ever-increasing technical curriculum remaining; “not leaving much space for ethics” (Participant A) and a curriculum “dominated” by technical elements (Participant D). Struggles to incorporate everything required by the professional bodies were identified by participants F and A. This can only exacerbate the problem identified by Paisey and Paisey (2004) of a squeeze on space for the development of generic skills which many employers seek.

A strong criticism of the professional bodies is that of Hopper (2013) that the strength of this driver may lead to the development of a university education which too closely emulates the professional approach. In terms of how the professional bodies have shaped the accounting provision, they appear to have created an ethics provision, but it appears to be built in their own image. Integrated into subjects, it is often only paid lip service; the final session in a module of study that can be squeezed to accommodate the technical accounting content if required. In keeping with the positions of the professional bodies (ICAEW,2021; ACCA, 2021), ethics content is often examined as “part of an exam question, five marks, and it’s very obvious what is going on” (Participant D).

While Blanthorne et al.'s (2007, p.363) cynical suggestion that ethics should be taught if for "no other reason than as a response from external agencies" may support the professional bodies as a driver for the inclusion of ethics, it did not hold for the regulators and business school accrediting bodies in the responses to this study. While the survey respondents did identify other external agencies, not a single interview participant mentioned these other external agencies. In the survey, QAA/QQI requirements and professional accounting bodies came out as the strongest drivers with accrediting bodies and input of academic staff coming a close second.

This difference may be explained in one of two ways. Firstly, the survey may have prompted respondents by the inclusion of the QAA and QQI regulators in the question itself. This may have inadvertently signalled to respondents that this should be a driver. This is an issue inherent in survey questions with pre-determined responses, one of the limitations the mixed methods approach adopted seeks to overcome. This premise would be supported by the fact that no interview participant mentioned the regulator as part of their responses, preferring to focus on the Professional Accounting Bodies. Secondly, the lack of prescription provided by the QAA and QQI may have led to their omission from the more detailed discussions which took place during the interview process. The professional accounting bodies are much more prescriptive in terms of what should be included in the curriculum.

In the interviews, no participant mentioned the QAA or QQI as a factor in their decision to include ethics in the curriculum. It was as if the regulators did not exist. While it may be that these are simply accepted in the mindset of those making curriculum decisions, this may also be due to the lack of guidance given in the subject benchmarks statements other than to mention "ethical" as a context in which accounting operates. It may also be that the benchmarks are only considered during a dedicated benchmarking exercise and then disregarded going forward. The use of prompts in the survey, providing options from respondents to choose from rather than allowing free text responses may have also contributed to the difference in the responses to the survey and interviews in this area.

Additionally, as Accounting is a self-regulated profession, it is possible that the interview participants were indeed focussed on the regulatory perspective but on the

regulation of the Accounting Profession rather than the Education Profession. So regulators were not completely disregarded. However, it does appear that the accounting professions regulators are understood to be shaping the accounting ethics education agenda more than the education regulators.

The area in which both the survey and interview concur is that the professional accounting bodies are a main driver of inclusion of ethics education consistent with prior research (Paisey and Paisey, 2004; Ghaffari, Kyriacou and Brennan, 2008; King and Davison, 2009; Hopper, 2013; Cowton, 2021) and means they wield significant influence.

The second driver identified in the survey which was also strongly highlighted by the interview participants was a strong personal motivation for the inclusion of ethics in the accounting curriculum.

Ghaffari et al. (2008) considered that faculty may themselves identify a need for ethics education. One reason for this inclusion identified by the authors was the unethical academic practice of students. Another was that this was a particular area of research for the faculty member. Neither of these two reasons were mentioned in this study. The focus for those who had worked in practice was on a need to equip students for the workplace based on their own experiences of it. For those who had not practiced it came from the requirements of the professional bodies.

The internal driver from faculty members came through strongly in the interviews with all participants demonstrating a personal belief that ethics should be included in the curriculum. So strong was this personal belief that some participants had to be steered to ask if there were other drivers they considered or how they had arrived at such a strongly held position. At this point the participants often referred to their own experiences in the work place leading to a personally held belief. "I came from practice, so I think ethics was very important in the work environment" (Participant A). Recognition that the opinions of the team rather than perhaps just one individual came through in Participant B's comments on how the "course team influences perhaps the way you do it." While faculty led accounting ethics interventions have been discussed in previous research (Ghaffari et al., 2008), the strength of this driver and the sentiment behind it came through extremely strongly in this project. Personal beliefs were clearly demonstrated in the use of language with the use of singular

personal pronouns rather than the plural used when commenting on programmes; “I came from practice” (participant A), “I’ve been asked to do things which were unethical over the years” (Participant B), “I think it’s ever increasingly important that graduates have an ethical barometer” (Participant F). Those who had pursued academic careers were more likely to cite the professional accounting bodies or a department position, “in this department there is a commitment to understanding accounting as a moral and ethical practice” (Participant E), as the reason for the inclusion of ethics.

While other drivers were identified in the survey responses, Graduate Skills, Lifelong Learning, Input of Students and UN PRME Initiative, they were not as common and were not mentioned by participants in the interviews. They may remain as drivers, but the level of their influence appears limited.

While the input of faculty is a strong driver for inclusion of ethics in the curriculum, the professional bodies remain the strongest driver and influence of practice.

5.3 Theme 2: Identify Learning Objectives

This theme focuses on what a student is able to do at the end of a programme of study. Despite learning objectives being key to curriculum development (Bates, 2016; Biggs and Tang, 2011; and Tyler, 1949) participants were not able to clearly articulate the goals for their programme of study. Respondents to the survey had pre-determined responses from which to select which may have provided prompts which were not available to interview participants. The prompts included the two learning objectives most commonly identified in the Apostolou et al. (2013) framework the first in relation to “applicable codes of conduct” (p.4) and the second being the identification of an ethical dilemma and the proposal of a solution to it.

Additionally, the four goals set by IFAC education committee based on the work of James Rest Four-Component Model, ethical knowledge, ethical sensitivity, ethical judgement and ethical behaviour were incorporated into the survey. The ranking of the responses is shown in Table 5.1.

Table 5.1 Ranking of learning objectives identified from survey instrument

Rank	Objective
=1	Understanding codes of conduct
=1	Understanding the importance of ethics
3	Identify and offer solutions to an ethical dilemma
=4	Improving ethical judgement
=4	Ascertain a commitment to ethical behaviour
=6	Enhancing ethical knowledge
=6	Developing ethical sensitivity

The two objectives from the framework were commonly found in the survey ranked one and three, substantiating the claims by Apostolou et al. (2013). “Understanding the importance of ethics” ranked alongside the Apostolou et al. (2013) objectives indicating the initial steps of the Four-Component Model to be most common. Those objectives which related to the “judgement” and “behaviour” were shown to be less common.

The discussion of objectives in the interview was more nuanced. Without the set responses to choose from, three types of learning emerged; awareness and knowledge, addressing dilemmas, and behaviours.

How these link to the levels in the Rest Model are shown in table 5.2.

Table 5.2 Linking types of learning objectives to Rest Four-Component Model.

Awareness and knowledge	Ethical Knowledge
Addressing dilemmas	Ethical Sensitivity
	Ethical Judgement
Behaviour	Ethical Behaviour

The awareness and knowledge type appears to link to the lower order thinking skills associated with Bloom’s Taxonomy (1959) of comprehension and knowledge with participants talking of the need for an “awareness” or “appreciation” of ethical issues and the “requirements” of an ethical code. Addressing dilemmas requires application

of knowledge to a particular situation and analytical skills which form the middle order thinking skills. This was evidenced in the use of cases in teaching practice , discussed in Theme 3: Nature of content, and the perceived need for contextualisation which forms part of the discussion integrated or embedded modes of delivery. As expected from the theory of constructive alignment (Biggs and Tang, 2011) and the framework by Apostolou et al. (2013), it is not possible to view these themes in silos. Each theme or phase of the framework will impact on the others. Finally, evaluation and synthesis most closely relate to ethics judgement and behaviour. Changes in behaviour are extremely hard to assess and behaviour itself may be determined by factors beyond the education experience provided including “prevailing cultural norms” (Ghaffari et al., 2008, p.185)

While education may alter the practices of individuals (Participant E), the final stages are only reached over time through continuing professional development and lifelong learning (IFAC,2005). Objectives at this level are perhaps not a good match to the level of students on undergraduate academic programme of study which are more comparable to initial professional development. Loeb (1991) describes the previous stages, more applicable to initial professional development as “setting the stage” for ethical behaviour to take place. It is this stage setting role which appears more appropriate for the academic undergraduate programme.

The discussion of this type of learning outcomes presented one of the largest disconnects seen in this study where the answers of the respondent appear incongruous rather than areas of disagreement between respondents. While the incongruence lies between the learning outcomes and assessment methods, the discussion is included here as the learning outcomes are the main planning point which should drive the assessment. Participant A stated that the objective of their accounting ethics provision was behavioural, justifying this decision as it was not classified in the university’s module specification framework under “intellectual” but rather under “professional”. Assessment was by examination usually included in a case study. When asked if this tested behaviours the response was “Hmmm, probably, well I suppose it does in a way.” Participant B commented the learning outcomes were “more behavioural certainly, about awareness and reasoning rather than depth of knowledge”. Assessment in this case was by essay questions and a very small proportion of an examination question being dedicated to ethics. When

challenged if the assessment techniques allowed the assessment of the students' behaviours, Participant B replied "not fully, no." Participant F also claimed a behavioural learning objective, "*I think it's behavioural if I'm honest*". When asked how they would assess their objective they responded, "*Mmm, interesting because we would start by, I think, testing of knowledge [laughs]. And you knew I was going to say that, you just led me down the garden path there. I don't know, I don't know [laughter]... I think it's quite hard to assess that, it is. Probably you knew that already. [laughs]*". While there was no intent to lead participant "down the garden path" it had become quite clear from the preceding interviews that there was an issue assessing behavioural changes and these difficulties may possibly be insurmountable due to the complex nature of ethics.

The writings of Graham (2012) and Loeb (1991) resonate where these disconnects occur. Learning objectives must be clear if education is to be effective and should be agreed in advance. The new models proposed in this piece of work have clearly articulated learning outcomes which can be linked to the assessment methods.

Driven by the learning objectives set, the next theme identifies the nature of the content to be included in accounting ethics provision.

5.4 Theme 3: Nature of Content

This third phase of the framework is not well discussed in academic papers and is often subsumed into the debate around mode of delivery (Theme 4) as seen in Ghaffari et al., 2008. With all phases of the framework appearing to link to one another, this is to be expected but they are treated as separate phases in the framework and in this study.

The first consideration explored in the survey was whether accounting ethics should be treated as applied moral philosophy as suggested by Massey and Van Hise (2009). This idea was supported in Sawver and Miller (2017) when they argued that a foundation level of knowledge was required in order to recognise and understand an ethical issue. In the survey responses the teaching of ethical theories and behaviours came a close second but the main content to be included was around the professional codes. The interviews, if anything, reversed this still closely run race with more participants focussing on what might be considered normative ethical theory as well as some embracing concepts such as virtue ethics, duty and justice.

Little specific content was identified beyond codes, and a single comment from one participant regarding “deontology, virtue ethics, utilitarianism” (Participant F). There were still almost half of the participants who focussed on codes alone with Participant A stating they “hadn’t got deeply into the philosophy”. Being unable to separate these two approaches to find a decisive leader, leads to the need for two specific models to be identified as part of the output of this piece of work; one tailored to those whose focus is on the rules presented in the codes of ethics and conduct adopted within the accounting profession and one based on ethical principles from various ethical theory and frameworks. While the second, philosophy based approach may not exclude consideration of the code of ethics for the professional and its clearly articulated Fundamental Principles, it is unlikely that the first, code based approach would contain more than even the merest mention of ethical theory and frameworks.

The second consideration explored was around the where the application of the moral philosophy was made; whether it was applied strictly to the traditional role of accountancy as record keeper or to the whole of business practice in the modern approach of the accountant as a full business partner inputting to all aspects of the business. The survey failed to shed light on this debate as exactly the same number of responses were received for applied accounting ethics and applied business ethics. Within the interviews it became apparent that applied business ethics was prevalent in the practice of the participants but not for the reason stated above on the role of the accountant. Business Ethics was more common as it was part of a generic provision made to all students on business programmes incorporating accounting students. Participant D commented on the limitations of a generic provision stating there were specific accounting issues that were not well covered. Of those responding that a more generic business context was applied, three mentioned that this was attributable to limited resources within their institutions. This limit on resources required a generic compulsory module on ethics presented to a wider business school audience as part of the programme structures for example Participant D had over 600 students on professional ethics module and Participant F alluding to similarly high numbers.

It is apparent that there is a variation in practice across these two considerations. In order to be useful the outputs of this work need to address two separate approaches

to the first consideration; one embracing a philosophy based approach and the other a code based approach. The question of application is determined by the focus of the study itself on accounting ethics specifically in the hope that any generic provision may be able to include some of the key elements of accounting ethics education.

Once decisions have been made on the approach to be taken through Learning Objectives and the Nature of Content to be included, consideration can be given to the appropriate Mode of Delivery for the content.

5.5 Theme 4: Mode of Delivery

The “logistical concern” of including ethics in accounting education is one of the most discussed issues (Loeb, 1991; Hurtt and Thomas, 2008; Ghaffari et al., 2008; Blanthorne et al., 2007). Hurtt and Thomas use this phrase “logistical concern” and while the decision may be dictated by logistics there are other considerations when weighing the options. Hurtt and Thomas (2008) identified three options to consider:

1. Implement a separate standalone course
2. Integrate ethics coverage across a variety of courses or
3. Adopt some combination of these approaches

While some may consider the third option a little indecisive, the opposite is quite true with Hurtt and Thomas regarding a combination of both approaches to be the “gold standard”.

In regard to Hurtt and Thomas (2008) first option only three survey responses selected a standalone course with the vast majority of respondents indicating that ethics was embedded across the curriculum. While the interviews provided more discussion, there remained little support articulated specifically for a standalone module. The advantages of this approach, space to explore ideas and develop their knowledge free from the constraints of context, providing a broader education considering the examined life were rejected by these participants. Participant F stated their reasons, which encapsulated the other participants reasoning, for not including a standalone module to be “no space in the curriculum, a need for learning to be contextualised in order to make sense to students and a view that it not be viewed by students as something separate to the practice of accounting”.

Hurt and Thomas will be pleased that one participant declared a wish to follow their “gold standard” and have both. However, that was a wish for the future, “in an ideal world” not a comment on the existing provision.

Returning to Hurt and Thomas (2008) second option, to integrate ethics coverage across a variety of courses, this was by far the most popular in both surveys and interview. This was to be expected as 90% of deans of AACSB accredited schools stating that ethics was integrated across the curriculum as opposed to a separate course (Woo, 2003).

In considering where in the curriculum ethics is embedded, Table 2.7 Subjects into which ethics is embedded is updated in Table 5.3 for the result of this study.

Table 5.3 Subjects into which ethics is embedded

Blanthorne, Kovar and Fisher (2007) US Context	Ghaffari Kyraicou and Brendan (2008) UK Context	This Study UK and Ireland
Principles of accounting	Audit	Financial accounting
Intermediate accounting	Financial accounting	Tax
Cost/management accounting	Management accounting	Audit
Audit	Corporate governance	Management accounting
Tax	Financial management	Corporate governance
Systems	Social and environmental accounting	Finance
Advanced accounting	Accounting theory	Accounting and society
	Accounting in context	Business consultancy project
		Ethics and Law

Support for the embedded or integrated approach was taken from the methods adopted by the professional bodies. Participant C commented on their own work with

the professional bodies and stated that they “have ethics integrated into financial reporting, integrated into finance...”. There is also continued support from ongoing revalidation processes. Both participants A and F commented that this was a reason for the embedding of ethics across the curriculum with Participant A stating it was a recommendation by the reviewer which has been adopted.

While it appears as the most popular and increasing approach, integrated or embedded ethics content is not without its criticisms. Kidwell et al. (2013) are critical of the AACSB approach to integrating content implying “Accounting educators seem to be all too willing to give ethics short shrift under the seemingly innocuous approach called “integration” (p.45). Participant B stated that ethics needed to be embedded but their throwaway comment that *“I’m not saying it necessarily is on our programmes”* is indicative of a wider issue where embedded or integration is paid only lip service and content is not truly integrated.

Participant E identified an issue with where ethics is included as an add on to an existing module or is relegated to a single lecture rather than being truly integrated into the subject matter. *“I don’t think you can just really tick a box and yes we’ve done a class on ethics and therefore think that you have really covered ethics”* (Participant E).

Participant D commented on the shoehorning of ethics into assessment to tick a box. Ethical consideration may be *“in there as a part of an exam question, five marks and its very obvious what is going on*. From this it is evident that integration has been used by some to “tick a box” with lip service only being paid to the inclusion of ethics. If integration or indeed any pedagogic intervention is to be useful, it must be both well planned and well executed avoiding lip service only. This sentiment is captured in the words of Participant F; *“It’s almost like that box has been ticked and we’re almost doing that [ethics] already. My question is are we doing it effectively already? And I don’t think we are. We’re not at a point where it’s what I would call, integrated fully in the programmes, we still kind of see ethics as a standalone thing”*. The issue of ethics provision being used to tick a box is discussed further in a later theme on Boxes (Theme10). Hopefully over time, this will change.

Pedagogic methods were also discussed under this theme. In the survey, lectures, seminars and case studies came out as top choices. The interviews allowed more

detailed explanations. Lectures were typically used for large student groups however Participant F commented that it doesn't work "*particularly well just standing at the front telling people about ethical theory, especially business and accounting students because they are not philosophy students*". Participants preferred to work in smaller seminar sized groups where discussion was facilitated and issues "teased out" (Participant B). Case studies were mentioned most by interview participants when questioned about pedagogic methods. They allow for the "bringing to life of the examples" (Participant D) and "real life application" (Participant H). Stories told through case studies form an important element of the pedagogic approach. As Participant A put it "they all love accounting scandals".

Following on from the choices on mode of delivery and pedagogic methods, it is appropriate to consider the final phase of the framework and final a priori theme, conduct learning assessment.

5.6 Theme 5: Conduct Learning Assessment

The final phase in the framework is assessment; the evaluation of the learning objectives (Loeb, 1991). Despite the Apostolou et al. (2013) framework considering both direct and indirect measure of success, the summative assessment of the students' work dominated the discussion.

The link to the learning outcomes deemed essential by Caplan (1980) and Loeb (1991) was not well managed by some of the interview participants. Behavioural outcomes were proposed but assessment focussed on testing knowledge in an examination. There was a recognition by some participants that this disconnect existed as the discussion ensued; for others they remained unaware of the disconnect in their practice. This disconnect, along with others, are discussed under Theme 8: Disconnects in section 5.9.

Methods of both formative and summative assessment were considered in the survey. Interestingly, despite formative being usually seen as preparatory for summative, there were some big differences in the methods used. Presentations were overwhelming the most popular choice for formative assessment. For summative assessment assignments proved popular but a return to the traditional examination was also noted. This may be a direct result of professional bodies requirement for examinations in modules which carry exemptions and the prevalence

of the integrated approach meaning ethics is examined alongside the more technical aspects of accounting. “Ethics is only part of some of the questions posed as part of an embedded approach” (Participant B).

The assessment methods appear to be dictated by factors beyond the determination of the accounting academic. Proposals for more authentic or innovative assessment methods, role play, individual presentations and behavioural scenarios, were all dismissed for reasons of high student numbers and lack of resource. An additional hurdle to overcome was the difficulty in building on “non-traditional” assessment in existing procedures and practices both within the organisation and for the professional bodies.

These along with other barriers to the inclusion of ethics in the curriculum emerged throughout the data. This led to the development of an additional theme “Barriers” which is discussed in the next section. In all, five additional themes emerged in this study, Barriers, Trust, Disconnects, the Future and Boxes. Each of these emerging themes is presented in turn.

5.7 Theme 6: Barriers

Barriers were discussed under each phase of the framework in addition to being highlighted in the further considerations section of the literature review. Barriers formed a significant portion of the discussion in interviews, with participants reiterating some of the barriers discussed as well as identifying issues which shaped the provision that was made available to students, despite what participants wanted to offer. Barriers has therefore been promoted to a theme and encompasses perceptions of students, perceptions of staff, technical focus in a crowded curriculum and institutional constraints.

In regard to the perceptions of students of ethics as a subject, participants identified that students struggle when they are used to other subjects having a “right” answer. Unpacking the idea of what is “right” is not comfortable for them and they can struggle to “articulate whether they think it is right or wrong” (Participant D).

For some staff, their own experience of the practice of accounting is a key driver in the inclusion of ethics in the curriculum especially for those with over ten years’ experience (Bampton and Cowton, 2002). It is not the case for every academic. One response to the survey indicated that ethics was not part of the accounting

curriculum aligning with sceptics who believe that accounting should be taught as objective and value free. Thankfully, this was only a single response. Other responses indicate clearly that ethics is relevant to the accounting curriculum and confirm that the assumption of “unfettered profit maximisation” no longer has a place in contemporary accounting practice (Bampton and Maclagan, 2005). Other staff take a more nuanced view. They see ethics education as a responsibility of the profession and part of professional rather than academic education.

A highly technical focus on the mechanics of accounting rather than the development of a graduate skills set (Paisey and Paisey, 2004) and an overemphasis on technical aspects of the curriculum (Cowton, 2021) remain evident with discussion of assessment comments around how ethics is examined as only a small portion of an examination question and the answer is evident to the student.

It appears that there are also institutional barriers which stop or influence the inclusion of ethics in the curriculum. Competition for the best students is increasing. Some institutions use their close relationship with the professional bodies as a “selling” tactic with one participant commenting on the closely alignment of their curriculum to the professional bodies for exemptions purposes as their Unique Selling Points (USP). Institutions are also taking in more students and class sizes are growing as a result. Participants commented on class sizes impacting the methods they use both in teaching methods and assessment methods. Large class sizes limit the scope for discussion and individual interrogation of the issues. Large cohorts and limited staff lead to assessment that are designed for ease rather than robustly testing learning objectives.

There was one participant who felt they had not experienced any barriers to the inclusion of ethics in the curriculum. They were very much the minority view.

5.8 Theme 7: Trust

The second theme to emerge was Trust. Trust initially was a code under the a priori theme Assess the Need in the Curriculum. From the literature it was expected that reference to the accounting scandals, which have significantly damaged the reputation of the accounting profession, would be viewed as a breakdown in trust. While this was mentioned and accounting scandals were discussed as methods used in teaching through case study of them, a different focus on trust emerged from

two participants in the interviews. Moving away from the idea of trust in the profession as a whole, the discussion moved to look at the role of the individual accountant. Trust was not viewed as confidence in the profession but as a characteristic to be displayed in the individual. The concept of the “trusted adviser” repeatedly appeared in the transcripts of Participants A and H. This was a firmly held belief that the role of the accountant, changing from record keeper to business partner over time, has another evolutionary stage to reach which ethics education will support. Participant A returned frequently to the role of the accountant as a trusted adviser. They indicated strongly that ethical education and ethical development were critical to the success of the trusted adviser role and to the reputation of that adviser. Participant H discussed how the work of the individual contributed to the trust in the profession, stressing an importance on education in the development of ethical practice. Hence, the promotion of trust from a code to a theme in its own right.

5.9 Theme 8: Disconnects

As discussed in section 4.9, “Disconnects” does not speak to disagreement between the respondents and participants. Rather it speaks to the times when answers from an individual appear incongruent, when a statement made did not connect to what was previously stated. There were three main areas

Firstly, with close links to theme 5 Conduct Learning Assessment, there is a disconnect between the stated or intended learning objectives for ethics education and the methods used to assess the outcomes. This was particularly evident when participants had proposed behavioural objectives but tested for awareness and knowledge in an examination setting.

Secondly, with links to Theme 4: Determine the Mode of Delivery, there is a disconnect between the pedagogic methods used and the method of assessment. While case material was consistently used across both, the need for discussion and exploration of ethics was highlighted in the pedagogic methods. In the assessment methods there was commonly a single part of a narrative question identifying an issue with little discussion or elaboration required. Additionally, there was a disconnect between the formative methods used and the summative assessment method for the module. Despite agreement that formative assessment should prepare students for summative assessment, respondents and participants returned

to an examination, constrained by the requirements of the professional bodies for the examination of the technical elements of the module where ethics is embedded.

Finally, there was a disconnect in the debate between mode of delivery itself. Those who favoured ethical frameworks tended in interviews towards a standalone module in discussion but had an embedded approach stating that context was too important to separate the ethics discussion out.

While it is common when examining any phenomenon in detail to find these disconnects, they impact on the quality of the education provided. Tyler (1949) along with Biggs and Tang (2011) recognise the importance of having clear links throughout the phases of the education process with clear links between objectives, teaching methods and assessment. There may be justification in each case for the decisions taken where these were consciously made but some appear unconscious decisions or where the effect has not been acknowledged. There must be recognition of the impact this has on the education process and a need for review of practice is clearly demonstrated.

5.10 Theme 9: The Future

This theme considered the future of ethics in the curriculum with most participants anticipating a continuation of or growth in the provision. Consideration was given to the view of the profession by the public and how this might impact on expectations for education.

In terms of the provision itself Participant F captured the feelings of some of the participants with their comments about a move towards a more “philosophical” or “social science approach”. This was to be in line with the movement of some of the professional bodies approaches to ethics education and the development of critical thinking skills.

Technological advances will throw up new ethical issues and while these need to be reflected in content it may be that context changes but the fundamental principles remain unchanged. The nature of the content may change in relation to the changes in the way we work but the principles which underpin approaches to ethics may not.

Internationalisation of the student body as well as a need to understand different approaches to ethics from around the world will add the complexity of the education provided. The need to embrace alternative perspectives and approaches provides a

challenge. Some participants were willing to rely on the code of ethics from a global umbrella body in accounting to manage these differences. Others were willing to explore these differences from a philosophic stance.

Participant H stated that ethics will be at the “heart of everything we do” including education the next generation of accounting professionals.

5.11 Theme 10: Boxes

The final theme which emerged is simply labelled “Boxes”. From the literature review there was an expectation that some reference to ticking a box or meeting expectations would appear. However the word “box” appeared in every single transcript and in some cases was mentioned multiples times. These references appeared across all the questions posed and in the different phases of the Apostolou et al. (2013) framework.

For inclusion of ethics in the curriculum, the boxes of the professional bodies had to be ticked. There was even comment on the challenge of meeting the requirements of various accounting bodies in one programme of study. This was particularly relevant for those participants in post 92 universities who relied on their exemptions level as a marketing tool.

The issue of “paying lip service” to ethics to tick a box was mentioned in regard to the assessment methods used where a small part of a question is used to test ethics to ensure it is included. The risk of this attitude towards ethics education was highlighted by participant H; “there is a danger then that the actual treatment of things like ethics within the curriculum becomes more of a rubber stamping exercise to tick a box on a form to get an accreditation than it is really embedding that within the syllabus and within what we do”.

These terms “tick box”, “lip service” and “rubber stamping” are all indicative of a requirement to include ethics in the curriculum which has not been embraced fully. The often-squeezed element when embedded, ethics education in practice is limited, something which is viewed as essential but only in terms of its inclusion or presence rather than in a way that is meaningful to students.

This concludes the discussion of the themes. The following sections considers how these themes have aided in the answering of the research questions posed for this study,

5.12 Answering the Research Questions

This section considers the research questions which were posed and how the thematic analysis discussed in the previous sections of this chapter help to arrive at answers.

5.12.1 Research Question 1

RQ1: What is the current state of accounting ethics education?

The first of the research questions posed at the start of this study was to understand the current accounting ethics education practice, to identify areas of uniformity and deviation in the approaches being taken, and to detail what specifically was included in the provision available to accounting students. Table 5.4 shows the agreed and contested elements of the existing accounting ethics provision drawn from the analysis of the data in the survey and interviews. It is based on the framework of Apostolou et al. (2013) as no other framework emerged to replace it. Practice differs greatly from programme to programme.

While this table shows some areas of agreement, the contested elements remain significant. This is reflective of the diversity of practice and approaches taken to ethics education. There is not a consistent practice for us to draw on and build which would also allow for the sharing of resources and expertise.

Table 5.4 Agreed and Contested Elements of Existing Accounting Ethics Provision

Phase	Agreed	Contested
Assess the need in the curriculum	Professional Accounting Bodies Input of academic staff	QAA/QQI regulation Accrediting bodies Employability/ Graduate skills/ Lifelong learning Input of students UN PRME
Learning Objectives	Awareness and Knowledge Addressing dilemmas	Behaviour
Content	Professional code of ethics	Philosophy Accounting Specific or Generic Business
Mode of delivery	Embedded or integrated	Standalone course Combination of approaches
Assessment	Presentation/ Assignment Examination	Online test Role play Vignettes

5.12.2 Research Question 2

RQ2: What is currently driving and shaping that provision?

The drivers of inclusion of ethics in the curriculum, the professional accounting bodies and academic staff, greatly influence provision that is on offer. While one might expect that the requirements of a professional body might lead to a uniformity of provision, this is not the case. This is not the act of a regulator as institutions have a choice whether or not to engage with the professional bodies although most do hold exemptions from at least one professional body. A lack of prescription on how ethics should be included and what specifically should be taught at this initial professional development in academia has led to a huge range of different practices.

More often than not it is the view of the academic designing the programme or teaching the module that influences whether ethics is included and what form that should take. While like minded individuals may stumble across similar practices there is nothing to guide them on this journey and without any consistency or starting point for the discussion to take place, this is likely to continue.

Factors beyond the requirements of the professional bodies and the input of academic staff are also influencing the teaching and assessment of ethics education. Growing student numbers are leading to larger class sizes and sometimes core, generic courses are used to be “efficient”. These can prove unwieldy where discussion and debate by individuals is seen as a key element of pedagogic practice. Individual task become group tasks and are possibly less meaningful to students.

It appears that individual interpretation of requirements, individual motivations alongside institutional constraints are the main influencers of ethics provision. The provision itself is sporadic with small pockets of deeply meaningful ethics education found but also in some instances only “lip-service” paid to the topic.

5.12.3 Research Question 3

RQ3: What would a model for accounting ethics education look like?

“In an ideal world” was a term used by one of the participants when being aspirational in their responses. This research question allows the capture of what the eight accounting educators would like to see in that ideal world free from the constraints and barriers that have been identified in the previous question. A summary of the salient points by phases of the Apostolou et al. (2013) framework follows.

5.12.3.1 Assessment of the need in the Curriculum

In an ideal world, ethics would be included in the curriculum as necessary for the study of accounting. Participants all agree that ethics should be included in the curriculum and the argument that it should not is “naïve” (Bampton and Maclagan, 2005, p.293). The strength of the professional bodies’ influence over the accounting curriculum at universities would diminish to a point where the accounting curriculum is liberalised and a wide range of skills development is enabled through space a less crowded curriculum.

5.12.3.2 Learning Objectives

In an ideal world, there would be clear agreement on learning outcomes and the role which education at tertiary level can play in the development of ethical accountants of the future. Clarity around what is expected will guide content pedagogic practice and assessment. Agreement on learning objectives would also permit the development of resources which could be widely disseminated and training made available to academics who wish to upskill in this area.

5.12.3.3 Content

With clear agreement of learning objectives, the content needed to support those aims will be more easily identified. There would remain an element of choice into the depth and scope of ethics coverage, but some agreed content would be expected in ethics provision. The inclusion of emerging issues in the curriculum including technological advances and the resulting ethical challenges would also be expected. A move towards the philosophical principles was anticipated by Participant F.

5.12.3.4 Mode of delivery

The gold standard of Hurtt and Thomas (2008) would apply in the ideal world; a clear introduction to ethics in the programme of study. Alongside this, ethical issues would be highlighted and discussed further within the different accounting technical areas with students having developed the awareness and language to make these discussions more meaningful.

A range of pedagogic methods would be used to develop ethical thinking and responses to dilemmas typical of the accounting world. The choice of methods would not be constrained by class sizes or scarce resources but the most appropriate methods would be used.

5.12.3.5 Assessment

At a fundamental level assessment is more clearly linked to learning outcomes with internal consistency throughout the phases of the framework. Appropriate assessment methods for those learning outcomes would be devised and provide appropriate data to assess students learning. Innovative assessment would be encouraged. The use of role plays and viva for example would be encouraged rather than dismissed as too time intensive.

Even in this discussion of an ideal world, it is clear there is no agreement on a single approach to be adopted. There is still room for debate on the learning objectives and nature of content however, two main strands of thinking emerge; those who consider the inclusion of ethics to be specifically related to the profession and its requirements and those who view the study of ethics as a wider part of a liberalised accounting curriculum.

These approaches can be captured in two models for the provision of accounting ethics education within the university curriculum. The philosophy-based approach is presented as a standalone module; the code-based as an embedded approach.

5.13 Models

Two models for accounting ethics education are proposed. These are not put forward as two disparate options which each solve a different set of problems. Rather they depict the different approaches which have been evident in this study. Some institutions have indicated a preference to focus on the professional codes of the industry while others see ethics education as part of a wider liberalisation of the

accounting curriculum. The author makes no judgement here about which approach is “right” and merely acknowledges that there are two distinct approaches evident.

The models are presented as Ideal Types (Weber, 1949). They are not an average of the available options but rather focus on “selecting and accenting elements” of practice. (Aronovitch, 2012, p.357). They are not to be viewed as “ideals” but rather bring a degree of logic and consistency that is lacking in existing practice. They are not standards to be upheld but rather two different yet rational approaches. As with all ideal types there is need for further empirical study. The models should be viewed as works in progress for further analysis and discussion by those involved in ethics education.

The models are designed to be internally consistent with clear links throughout the phases. While the summary of the model in the table may appear brief, the notes which follow are where the guidance on their use is made more explicit and additional information is included in Appendix 7 for the philosophy-based model and in Appendix 8 for the code-based model.

The mode of delivery for the philosophy model is standalone. The code model could be presented as standalone but is shown as embedded as it may be more easily dispersed into the wider curriculum. However, clarity about what is embedded in which subject and monitoring that these elements are not disregarded at any stage would be essential to ensure all learning outcomes are met. This can prove difficult where module leaders have autonomy over their modules and may not feel comfortable teaching ethical content. It is more likely that they will be comfortable using the code-based model and linking to specific examples in their technical areas.

Two items are evident in both models. The first is in relation to the need for ethics in the curriculum. Both models state as the first reason that there is recognition that ethics education is an essential element in the teaching and study of accounting. The second common trait of the two models is a focus on accounting and the accounting context. There are specific elements of accounting practice which present their own ethical issues. These are not necessarily the concern of all business students but are essential for accounting students. Therefore, both models focus on application in the accounting context rather than a generic business context.

The two models are now presented in turn. The models are designed to reflect the literature on the topic, the participants' views, and my own perceptions based on the analysis of the data collected.

5.13.1 Philosophy based model

The five phases of the framework are show for the philosophy-based model.

Table 5.5 Summary of Philosophy Based Model of Accounting Ethics Education

Assess the need for ethics in the curriculum	<p>Recognition that ethics education is essential for the study of accounting by staff</p> <p>Including skills beyond traditional technical skills with a focus on thinking, problem solving and critical appreciation</p>
Articulate learning objectives	<p>Students will have an awareness of alternative approaches to ethics which they can apply in a practical way in an accounting context.</p> <p>Students can identify when an ethical issue arises</p> <p>Students will comprehend alternative ethical approaches and use these to identify and justify potential outcomes to a dilemma</p> <p>Students will be able to critique a code of ethics</p>
Identify nature of the content	<p>Deontological ethics</p> <p>Teleological ethics</p> <p>Aretaic ethics</p> <p>Ethical development</p> <p>Ethical decision making</p> <p>Moral Intensity</p> <p>Code of ethics</p>
Determine mode of delivery	<p>Standalone module</p> <p>[Subsequent embedding in technical subjects]</p>
Conduct learning assessment	<p>Learning will be assessed through a portfolio. The portfolio will include responses to various cases and will allow students to demonstrate and apply their knowledge as they progress through the various content elements.</p> <p>[Examination for exemption purposes may be embedded in technical subjects]</p>

In this model the reason for inclusion in the curriculum is likely to be the personal motivations of the staff involved, particularly those who have worked as professional accountants. Drawing from their own experiences, they will recognise the challenges that may be faced and may include anecdotal evidence from their own experiences. There will be a recognition of advantages of studying ethics beyond meeting requirements of outside organisations. There will also be an appreciation of the skills development that can result from the study of ethics including critical thinking skills and an appreciation of responsible business practice.

In terms of the learning objectives an applied ethics approach is taken. While ethical theory and frameworks are included, their use is contextualised within accounting. Drawing on examples from other subjects that students are studying at the same time and those they will study in the future will allow students to see clear links between theory and practice. However, pedagogically speaking it may also be useful to contextualise some aspects in relation to students' own lived experiences.

Objectives focus on a theoretical underpinning which allows students to identify an ethical issue or dilemma and propose alternative solutions to it. Finally, students should be able to critique a code of ethics as Boyce (2014, p.541) suggests produce "a theoretically-informed critique of practice models as expressed in codes of ethics".

The content listed in the model is not an exhaustive list rather it is a guide on typical content to consider. There are many more ethical theories and frameworks that could be added and space in the curriculum may be a factor here. No credit weighting has been estimated for these models so they can be flexibly extended or contracted to fit within the "crowded curriculum". Students will be able to identify their own stage of ethical development and understand the various levels others may be at. Applying a model for ethical decision-making gives students a much needed framework for considering complex situations and arriving at appropriate outcomes. Understanding Moral Intensity may allow students to better reflect upon their own reactions to some decisions and provide insight into the actions of others making decisions alongside them. Through this content students will build an understanding of ethics which will allow them, not just to read the code of ethics, but comprehend the reasoning behind its principles and cast a critical eye across it.

As this is a standalone module, the mode of delivery is particularly important in this model. The depth of discussion required to fully explore this content will require time. While it may not be impossible to embed these topics in technical content, it is unlikely that sufficient time could be made available and the issue of whether or not staff teaching highly technical areas are equipped to teach ethics at this level may rear its head. In addition, the level of coordination between module leaders and across levels of the programme of study may prove prohibitive and missing a single step detrimental to the overall student experience.

In relation to assessment, it is suggested that this module is assessed by a portfolio of work. This allows the number of different learning outcomes to be assessed individually rather than making an attempt to shoehorn them into a single assessment permitting clear alignment between the outcome and a specific task. It may also be possible to include more innovative assessment methods within the portfolio. The portfolio approach also allows a deeper testing of understanding across a wider range of topics than a closed book end of module examination would permit.

5.13.2 Code based model

The code-based model is presented in table 5.6.

Table 5.6 Summary of Code Based Model of Accounting Ethics Education

Assess the need for ethics in the curriculum	<p>Recognition that ethics education is essential for the study of accounting by the profession.</p> <p>Aligning the ethical content with the requirements of the professional accounting bodies for the purpose of exemption from professional examinations.</p>
Articulate learning objectives	<p>Students will have an appreciation of the fundamental principles of ethics in accounting.</p> <p>Students can identify potential threats to ethical behaviour</p> <p>Students will recognise when the fundamental principles are being challenged</p>
Identify nature of the content	<p>Code of ethics</p> <p>Threats to ethical behaviour</p> <p>Ethical decision making</p>

Determine mode of delivery	Embedded
Conduct learning assessment	Examination where embedded in technical subject

Again, the recognition of the essential nature of ethics in the accounting curriculum is included. On this occasion the need is recognised by the profession and this code-based model links more explicitly to the requirements of one or more of the professional bodies for exemption from their examinations.

The learning objectives for this model focus on the fundamental principles contained in the ethical code. Threats to ethical behaviour should be identified within the technical subject matter where relevant ensuring students have a working knowledge of the ethical implications of work in that technical field. Decision making will be based around challenges to the fundamental principles rather than a theoretical-philosophical position.

The content is centred around the code of ethics and the requirements of the professional accounting bodies. As this curriculum is closely aligned to the professional bodies, the resources provided by the professional bodies will prove useful and those teaching may be more easily able to curate appropriate content.

This model is to be embedded within the accounting curriculum. It does not require the same space and time as the philosophical model which introduces additional content. With a clear focus on the profession, it is more suited to sit alongside the study of technical subjects and staff are likely to feel more confident including ethics and ethical issues related to their subject. It should be clear which specific learning outcome is included in which module. Furthermore, a mapping of the inclusion should be provided to all involved staff to ensure reference can be made back to prior learning and future learning signposted effectively.

Assessment of learning should take place within the technical subject assessment. Typically for an exempted module this will take the form of an examination. It is important that ethical content is truly tested within these assessments and that there is clarity around which learning outcomes are being assessed in which modules.

This places an additional burden on the programme co-ordinator to ensure that these requirements are met.

The most important element of these two models is that they are internally consistent. Objectives stated can be clearly aligned to content and assessment. Mode of delivery is clearly designed with two alternatives being presented. While it may be that educators wish to include elements of one model in the other mode of delivery, this should be undertaken with caution not to replicate some of the disconnects that emerged in the study.

5.13.3 Using the models

As previously stated, the models themselves are Weberian ideal types (Weber, 1949). They permit a conceptual purity that is not found empirically allowing a grip on chaotic reality (Weber, 1904). This is particularly useful in this instance where there is little agreement in practice and where disconnects or inconsistencies of practice can cloud key issues. The value of producing these ideal types is that they allow evaluation of practice against them. They can be used as a measuring rod, held up against practice (Cozer, 1977) and can inspire hypotheses (van Riel, 2022).

The two models provide internally consistent models which eliminate the disconnects found in current practice. They permit consideration of the phases of the framework in a coherent manner when planning or reviewing ethics provision. The reasons for the inclusion of ethics in the curriculum will dictate which of the models is most appropriate in a particular context. The two ideal types are not interchangeable and lay out two distinct pathways, each consistent in its own approach.

While empirical exploration of the ideal types is required, and care should be taken when changes are made to the models that internal consistency is protected.

Barriers to the inclusion of ethics in the curriculum and factors which will shape the provision must be carefully considered to ensure they do not disrupt the approach.

The complexity of the reality in which the model must operate will impact on the ideal types but must not be permitted to disrupt the alignment evident in the models.

It is hoped the models will provide a useful starting point for discussion and further exploration of practice.

5.14 Conclusion

In this chapter each of the ten themes identified in the thematic analysis has been discussed; five a priori themes from the pedagogic framework and five emerging themes which emerged from the analysis. Links between the themes have been highlighted. The research questions for this study are then addressed examining existing practice, how it is shaped and models for future practice. Two Weberian “ideal types” are identified. One follows a philosophy based approach and the other code based. Guidance on the models and their use is drawn in this chapter to close.

Chapter 6 Conclusions

6.1 Introduction

In this chapter, the conclusions from this piece of research are presented with each research question addressed in turn. Two models have been developed in the style of Weberian Ideal Types and recommendations to practitioners are made on how they may be of use to those including or developing their accounting ethics education provision. Limitations of this research including a suspension of studies are outlined. The chapter concludes with the next steps for the researcher including dissemination of this work and continuing research in this field.

6.2 Research Questions and Answers

The study contributes to the literature a holistic study on ethics education, bringing together all the elements or phases of the accounting ethics provision. The original motivation for this research was the curiosity of the researcher considering “why we do things the way we do” and what we “could do better”. The researcher sought not just to be more informed in current practice and make contribution to it, but to understand why that practice had arisen over the many years when ethics education in business schools had been under discussion. Originally the plan was to contribute a single unifying model for ethics education but due to wide variation in motivations for including ethics in the curriculum and in existing practice that plan changed to become two models to guide practitioners’ thinking in this area and encourage internally consistent approaches. These have been developed as ideal types, emphasising key elements of practice and maintaining consistency.

6.2.1 RQ1 The State of Accounting Ethics Education

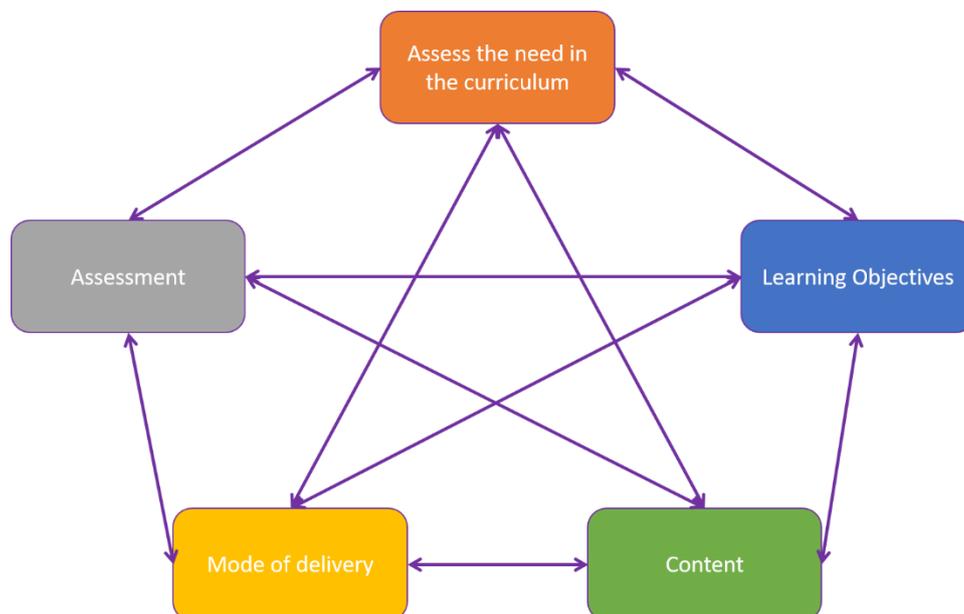
The results of both the survey and interviews present demonstrably varying approaches to ethics in the university accounting curriculum. Approaches ranged from ethics not being taught to highly motivated individuals ready and equipped to teach ethics being constrained only by professional body syllabi and institutional approaches.

There appears little agreement about what should be included in an accounting ethics provision. In addition, there is little agreement about how it should be taught although a slight tendency towards an embedded provision is noted. There is a lack

of diversity in assessment methods with ethics at times shoehorned in as a small part of an examination question only. What is perhaps most troubling in the existing provision is the lack of internal consistency within the approaches outlined by the interview participants. Discussing behavioural learning objectives and then referencing tests of knowledge is the biggest disconnect in existing practice. This is something which should be eliminated with the use of a pedagogic framework such as Apostolou et al. (2013), but perhaps this should be presented as five inextricably linked considerations as opposed to phases which indicate that once a phase has been considered it need not be considered again.

Figure 6.1 shows each consideration has a potential impact on all of the others. Rebele and Kent St Pierre (2021) shortened the framework to four phases, eliminating the first phase, “assess the need in the curriculum”. As this appears to be a key factor in determining the approach to be taken following this research, the elimination of this phase from consideration may be hasty. Figure 6.1 include all five “phases” of the original framework now connected to each of the other considerations.

Figure 6.1 A revised model for a Pedagogic Framework of Accounting Ethics Education



6.2.2 RQ2: Drivers and Shapers

The main drivers for the inclusion of ethics in the curriculum are the professional bodies and personal motivations of those teaching accounting to undergraduate students. The professional bodies play an important role in shaping the provision. While practitioners are often critical of the level of control the professional bodies have over the undergraduate syllabus, it must be acknowledged that they remain a significant force for change. Working with the professional bodies rather than in conflict with them may help shape the ethics provision in a more positive way going forward.

6.2.3 RQ3: Wishlist

Throughout the interviews participants made reference to what they would like to do as well as the constraints preventing them from taking that approach. Institutional constraints were acknowledged. These included large class sizes and required modules throughout the business school. Large class sizes led to difficulties engaging at meaningful personal level. Assessments were group assessments rather than individual, thereby failing to recognise the different stages of moral development of those individuals. Large group sizes also had an impact on teaching methods. For example, role play, as both a preferred teaching method and preferred assessment method, was discussed but ruled out due to its resource intensive nature. In addition to smaller group sizes, participants also wished that there was space in the curriculum, beyond the demands of the professional bodies, to be innovative and creative as well as to allow space beyond the technical curriculum for the development of soft skills including ethics and critical thinking. While it may be interesting to explore what an unrestrained model for accounting ethics education may look like, pragmatically speaking these constraints cannot be ignored. Hence, no single suitable model could be easily identified that would address these different factors and different institutional requirements. Influenced by these considerations I have outlined two different models based on the reasons for inclusion in the curriculum that. Both models offer internal consistency from the main motivation for inclusion in the curriculum through to assessment. Further discussion of the models and outputs of this research are included in the following recommendations section.

6.3 Recommendations

There are four recommendations for practitioners including this researcher from this piece of research.

6.3.1 Recommendation 1: Clarify the motivation

Clarification of the motivation to include ethics in the curriculum must be achieved in order to determine an appropriate and consistent set of learning objectives, pedagogy and assessment. Whether the motivation comes from a requirement to comply with professional body requirements or from a motivation to produce more ethically aware graduates, this is main driver in what should be included and assessed in the accounting ethics provision. Each of these is a valid reason to include ethics but will have influence over the objectives set, content provided, methods used and assessments. Clarity around the motivation is essential to the design and success of the provision.

6.3.2 Recommendation 2: Internal consistency

Once the motivation is clearly established, the objectives, content, methods and particularly the assessment must all follow from it. This internal consistency is often neglected according to the participants in the interviews and the resultant disconnects mean current provision is perhaps not achieving what it sets out to do. These disconnects may have arisen over time. New staff may have become involved in the provision and lack the insight of those originally designing it. Piecemeal changes over time, e.g. changes to assessment practice, may also have resulted in disconnects. It is imperative that those making changes are aware of the motivation for the provision and consider whether or not proposed changes align to it. Awareness of the potential pitfalls, in terms of the disconnects observed in this study, will provide useful insight to others.

6.3.3 Recommendation 3: Consider the two proposed models

The two models presented serve as a clear demonstration that internal consistency is possible within the ethics provision. They provide a useful starting point for those considering introducing ethics for the first time or reviewing their existing provision. They are not designed to be didactic and should be used as a starting point for further discussion and planning. Ideal types require further exploration on the empirical world. Practitioners should not simply adopt one of the models without consideration of the barriers which relate to their context e.g. specifically institutional

constraints and space in the curriculum. However, typical of the development of ideal types, it is hoped the models presented will be examined, commented on and adapted appropriately by practitioners.

6.3.4 Recommendation 4: Leverage key drivers

It is clear that some, though not all accounting ethics educators are personally motivated to include ethics in the curriculum and see a value in the provision beyond simply compliance with requirements. There currently is limited opportunity for these individuals to meet and exchange ideas. The BAFA Accounting Education Annual Conference provides an appropriate outlet and covers a range of pedagogical issues often including discussion of ethics provision. However, presentations at conference often offer limited time for discussion and while informal further discussion can be useful it may fail to reach the depths needed to fully explore the issues. Bringing together these likeminded individuals will not only indicate to them they are part of a wider community of practice but identify commonalities in that practice and disseminate thinking as it evolves.

The attitude of many towards the impact of the professional bodies is that they control the syllabus offered to students, negatively impacting programmes by crowding the curriculum with required technical knowledge to the exclusion of a more liberal approach. The impact of the professional bodies on the accounting provision in universities, however it is viewed, is strong. Rather than viewing them as a barrier to more in-depth work, there may be value in viewing the professional bodies as a potential change mechanism. Rather than complaining about the professional bodies' syllabi, it may be time to work with them on enhancing the ethical education required for professional recognition. Furthermore, the role of the university provision at this pre-professional level, which nonetheless provides exemption from professional studies, should be explicitly considered in partnership with the professional bodies.

6.4 Limitations of the study

Every piece of research has limitations usually around time, resources and scoping but each piece of individual research will have its own specific limitations. The limitations specific to this piece of work are now outlined.

Firstly, there is a limitation to this piece of research resulting from the time span of the project. This project ran from January 2015 to January 2022, an acceptable

duration for part-time doctoral study but outwith the norms for this specific programme. Working full time while completing a doctorate part time was always going to lead to time pressure. However, there were two significant impacts on time which should be highlighted.

The first of these was ill health, resulting in a suspension of studies of around two years. Following the data collection phase of the research, I had a period of ill health requiring leave from work following the diagnosis of a chronic condition affecting day to day activities. Dealing with the diagnosis of a disability and accepting its ongoing nature was difficult, impacting not only physical but mental health. Reasonable adjustments were made to my workplace which also supported my studies but the delay to this work was significant. The ongoing nature of the condition has made the work significantly harder as concentration and memory recall are symptoms which make working at doctoral level difficult. With the continued support and understanding of my supervision team, I remained determined to complete the work.

The second impact on time occurred following the resumption of my studies when a global pandemic hit. Working in the education sector, this significantly impacted on my workload as new ways of working were developed and new technologies understood. Managing this additional workload and completing the doctorate proved a challenge but Northumbria University provided appropriate support to those students who were impacted providing a further extension to studies leading to a submission date of 31 January 2022.

While there may have been concerns about the delay from data collection to analysis and relevance within the current context, a continuing review of literature has indicated the work is still relevant in today's context as the same calls for ethics education remain, the impact of the professional bodies on the curriculum is still being discussed, and the recent publication of two books on accounting ethics education edited by Costa and Pinheiro in 2021 confirms a place for this research in the ongoing narrative.

Secondly, there are some limitations in the research design. These are discussed in detail in the research design chapter in section 3.6 of the thesis. In summary, there may exist in this work some self-selection bias towards those with a particular interest in subject which may skew the finding that personal motivation plays a large

role. It may be that for these individuals that holds true but engaging with a wider sample may result differently. However, the research makes no claim to generalisability but provides a snapshot of the landscape and identifies some issues which may also be found beyond the scope of this study. A comparative study between accounting jurisdictions would assess if these issues are also found outside of the UK and Ireland.

The response rate for the survey, while as expected, was low. A higher response rate may have provided additional information or allowed clear patterns of practice to emerge. However, sufficient responses were received to highlight the differences in practice across the respondents and demonstrating a lack of uniformity in the approach taken to accounting ethics education.

Likewise, the number of interviews undertaken is limited to eight. While this may seem a low number, it was sufficient to understand that few similarities in practice were emerging in the discussion and that personal motivations were a key driving factor alongside the professional bodies. The debate around the involvement of the professional bodies is well covered in the literature and the participants' discussion aligned with much of what has been and is being said. With each interview it became apparent that there is a wide diversity of practice and the disconnects in that practice were clearly evident.

6.5 Ensuring Impact

This research has already impacted on the teaching of ethics in accounting curriculum in terms of personal practice. In the development of a new Bachelors of Science in Accounting, a programme aimed at a vocational audience and carrying the highest level of exemptions possible from the professional bodies, I proposed an "Ethics in Accounting" module. The proposal was for a first year compulsory module with ethics to be embedded in technical subjects across the remaining years of study and the proposal was accepted. A summary of the module outline is included in Appendix 9 and adopts the philosophy-based approach as recognition of the ethical challenges faced by professional accountants and the limitations of the code in providing guidance was agreed by all parties. This also aligns with the mission of the business school to ensure graduates are able to use knowledge to "deliver equitable

and sustainable futures around the world” (Durham University Business School, 2021).

Reaching beyond my own practice to the practice of others, a summary of the findings of the research has been distributed to the interview participants for their information. Following their feedback, the research will be disseminated more widely. Conference presentations to BAFA Accounting Education Conference (2022) and the Chartered Association of Business Schools Learning, Teaching and Student Experience (2023) and will assist in refining a paper for publication on the outcomes of the research. In terms of where to publish such a paper there is a need to reach an accounting educator audience. In light of this need, journals to be targeted include Accounting Education or Issues in Accounting Education.

Should the results of this research prove of interest to a sufficient number of people, an event will be planned to allow practitioners to meet and discuss the findings and the models as well as sharing their own experiences.

In addition to being of interest to the academic community, representatives of professional bodies have expressed interest in hearing the outcomes of this piece of research and so meetings will be sought with those involved in curriculum design and liaising with universities.

Finally, in terms of impact, plans are underway for the inclusion of this work in a Responsible Business Seminar for Northumbria University in 2022.

6.6 Areas for further research

Dependent on the reach of this piece of research there may be an opportunity for a longitudinal study to evaluate its impact and examine the responses of practitioners to the proposed models and guidance on avoiding disconnects.

It would be interesting to compare the UK and Ireland responses to those of another jurisdiction and a research partner working in the United States with a specific interest in the field has already been identified with a plan to consider a project to begin in the academic year 2022/2023.

In addition, there will be a piece of work in the future, whether undertaken by this researcher or others, to re-assess the state of accounting ethics education. It is

hoped this research will demonstrate progress has been made from the current position.

6.7 Chapter summary

This chapter concludes the thesis. The three research questions are answered detailing the current state of ethics education, drivers and shapers of the provision and ideal world provision or wish list. Recommendations for practice were then presented. Clarity on the motivation for including ethics in the accounting curriculum must be established as this has implications for all aspects of the provision. There is a clear need for this to be reflected consistently throughout any accounting ethics provision and disconnects, specifically on the link between objectives and assessment, must be avoided. The proposed models are available to demonstrate how this internal consistency can be achieved and present alternative approaches dependent on different motivations.

The study contributes to the body of knowledge of accounting ethics education, bringing together all elements of practice in a single study and ensuring a holistic approach to the provision.

The role of the professional accounting bodies in the inclusion of ethics in the accounting curriculum needs further consideration and has the potential to exert wide influence over accounting programmes in the UK and Ireland. Plans to ensure the potential impact of this research is realised were outlined as well as areas of further research in this field. All of this work will enhance the choices we make for our students in their accounting programmes and the choices they make as they go forth from our universities.

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Appendix 1 Survey Consent

The survey consent was considered question zero on the survey and had to be completed before progressing to the questions.

Thank you for taking the time to complete this quick survey on Accounting Ethics Education in undergraduate accounting programmes throughout the United Kingdom and Ireland. Information gathered in this survey will be used in the production of a thesis for the award of Doctor of Business Administration and may be included in subsequent publication. Data will be retained for a period not exceeding seven years.

The survey should not take more than 15 minutes to complete. Questions relate to the main undergraduate accounting programme offered by your institution (rather than and joint honours or top-up awards). To accept the terms and start the survey, please select "Agree and continue to survey" and click the continue button.

Should you have any queries about the survey that you wish addressed in advance of completing the survey I can be contacted by email b.picton@northumbria.ac.uk.

Agree and continue to survey

Decline to participate

>>

Appendix 2 Survey Questions

The survey was presented using Qualtrics software to the respondents and included the following questions:

Q1 - Please enter the name of the institution in which you work. This information will only be used to prevent duplication of responses from a single institution and will remain completely confidential. No reference will be made to any institution by name and this data will be held separately from your responses.

Q2 - In which area of the UK or Ireland is the institution in which you currently work located?

- England
- Northern Ireland
- Republic of Ireland
- Scotland
- Wales

Q3 - How would this institution in which you currently work be classified?

- Pre 1992
- Post 1992
- N/A Republic of Ireland Only

Q4 - Which of the following accreditations does the department or school operating your main accounting programme have?

- AACSB
- EQUIS
- PRME

Q5 - Which, if any, of the following professional bodies accredit your main accounting programme?

- Association of International Accountants (AIA)
- Association of Chartered Certified Accountants (ACCA)
- Chartered Institute of Public Finance and Accountancy (CIPFA)
- Chartered Institute of Management Accountants (CIMA)
- Institute of Chartered Accountants in England and Wales (ICAEW)
- Institute of Chartered Accountants in Scotland (ICAS)
- Chartered Accountants Ireland

Q6 - For your main accounting programme only, does the programme have goals which mention ethics or ethical behaviour?

- Yes – please state goal
- No

Q7 - Approximately how many students were admitted to the first year of the course this academic year (2015/2016)?

Q8 - When was this programme most recently validated? Please select from the dropdown list

- 2016
- 2015
- 2014
- 2013
- 2012
- 2011
- 2010 or before

Q9 - How often does your institution undertake internal validation of programmes? Please select from the dropdown list

- Every year
- Every 2 years
- Every 3 years
- Every 4 years
- Every 5 years
- More than 5 years

Q10 - Please indicate the importance of each of the following on the decisions to include ethics in the accounting curriculum

- QAA/QQI Requirements

- Professional accounting bodies
- Accrediting bodies
- UN PRME initiative
- Input of academic staff
- Input of students
- Graduate skills
- Employability
- Lifelong learning agenda

Q11 - What is the current mode of delivery of accounting ethics education on this programme? Select any that apply.

- Embedded across the curriculum
- Standalone accounting ethics module
- Standalone business ethics module
- Standalone ethics module
- Ethics is not included in the curriculum

Q12 - Where embedded, in which subjects is it included and at what level? Please select all that apply

- | | Year 1 | Year 2 | Year 3/4 |
|-------------------------|--------|--------|----------|
| • Financial Accounting | | | |
| • Management Accounting | | | |
| • Audit | | | |
| • Tax | | | |
| • Corporate governance | | | |
| • Other, please specify | | | |

Q13 - Where there is a standalone module, is it compulsory or optional?

- | | Year 1 | Year 2 | Year 3/4 |
|------------------------|--------|--------|----------|
| • Compulsory | | | |
| • Optional | | | |
| • No standalone module | | | |

Q14 - What content is covered in the ethics module? Please select all that apply

- Ethical theories and frameworks
- Professional codes of conduct
- Applied accounting ethics
- Applied business ethics

Q15 - Which of these are included the learning objectives of the standalone module?
You can select more than one answer

- Identify and offer solutions to an ethical dilemma
- Understanding codes of conduct
- Understanding the importance of ethics
- Enhancing ethical knowledge
- Developing ethical sensitivity
- Improving ethical judgement
- Maintain a commitment to ethical behaviour
- Other (please state)

Q16 - To what extent do you think the objectives you selected are achieved?(0 = no achievement of objective, 10 = total achievement of objective)

Q17 - Which of the following pedagogical methods are used in the teaching of accounting ethics? Please select all that apply

- Lectures
- Seminar
- Case study
- Reflective practice
- Games
- Role play
- Video
- Guest lecture – local accountant
- Guest lecture – professional body contact

Q18 - Which of the following assessment methods are used in accounting ethics education?

- Examination
- Online test
- Assignment
- Presentation
- Coursework across module
- Defining issues test
- Other – please specify

Q19 - Some observers argue that there is a lack of accounting ethics education in accounting programmes. Which barriers have impacted on the accounting ethics education on your programme?

- Lack of space in the curriculum
- Lack of staff willing/able to teach accounting

- Not a technical skill of accounting
- Professional bodies have their own requirements
- Other – please specify

Q20 - Which of the following best describes your role in relation to your institutions main accounting programme?

- Head of Department
- Programme/Course leader
- Module tutor – ethics module
- Module tutor – other modules

Q22 - This study will continue with interviews to explore opinions of accounting ethics education. If you would be willing to participate in an interview, please enter your email address in the box below. Thank you for your time.



Faculty of Business and Law

Informed Consent Form for research participants

Title of Study:	"An examination of Accounting Ethics Education in Undergraduate Accounting Programmes in UK and Irish Universities"
Person(s) conducting the research:	Beth Picton
Programme of study:	Doctor of Business Administration
Address of the researcher for correspondence:	Durham University Business School Queens Campus, Ebsworth Stockton-on-Tees TS176BH
Telephone:	0191 334 0106
E-mail:	beth.picton@durham.ac.uk
Description of the broad nature of the research:	These interviews follow a survey of UK and Irish institutions and will explore the elements of a pedagogy of accounting ethics education examining what constitutes good practice and what shapes existing practice.

<p>Description of the involvement expected of participants including the broad nature of questions to be answered or events to be observed or activities to be undertaken, and the expected time commitment:</p>	<p>Interview should last around an hour and will examine the inclusion in the curriculum, the mode of delivery, content and assessment as well as what forces shape the current provision of ethics education.</p>
<p>Description of how the data you provide will be securely stored and/or destroyed upon completion of the project.</p>	<p>The interviews will be recorded and a transcript produced for each participant. Transcripts and audio files will all be secured in a fire proof, locking cabinet to which only the researcher has access.</p> <p>This information will be analysed and that analysis included in the thesis for the award of Doctor of Business Administration and in subsequent journal articles and conference presentations emanating from this work. The project will be deemed completed 5 years from the award of the doctorate and all documentation and recordings will be destroyed at that point.</p>

Information obtained in this study, including this consent form, will be kept strictly confidential (i.e. will not be passed to others) and anonymous (i.e. individuals and organisations will not be identified *unless this is expressly excluded in the details given above*).

Data obtained through this research may be reproduced and published in a variety of forms and for a variety of audiences related to the broad nature of the research detailed above. It will not be used for purposes other than those outlined above without your permission.

Participation is entirely voluntary and participants may withdraw at any time.

By signing this consent form, you are indicating that you fully understand the above information and agree to participate in this study on the basis of the above information.

Participant's signature:

Date:

Student's signature:

Date:

Please keep one copy of this form for your own records

Should ethics be included in the undergraduate accounting curriculum?

Public, accreditation, prof bodies,

Are there particular drivers for the inclusion?

Ranking/ importance

What form should ethics provision take? Embedded and standalone

Are there factors affecting this?

What content should be included?

Indicative content or embedded

Professional or philosophical – cognitive or moral

What teaching methods would be appropriate?

Most likely to be used

What learning outcome should there be for ethics provision?

Knowledge or behaviour

How would these outcomes be assessed?

Are there barriers to including ethics on UG programmes?

Crowded curriculum, willingness of staff, international nature of students, technology

Appendix 5 Professional Bodies Learning Outcomes

Below are examples of wording from the professional syllabi for the Institute of Chartered Accountants England and Wales (ICAEW, 2021), and the Association of Chartered Certified Accountants (ACCA, 2021). These two bodies adopt distinctly different approaches to the including of ethics in the curriculum. For ICAEW, content is embedded throughout the papers. The ACCA on the other hand have some content embedded but have a separately required ethics module to be taken before admission to membership.

The learning outcomes which follow are taken from the introductory levels of papers most likely to correspond to the initial professional development from which university students are most likely to gain exemptions.

Institute of Chartered Accountants England and Wales (ICAEW)

Paper	Outcomes
Accounting	<ul style="list-style-type: none"> specify the ethical considerations for preparers of financial statements
Business Technology and Finance	<ul style="list-style-type: none"> specify the nature of ethics, business ethics, sustainability and corporate responsibility; and specify the policies and procedures a business should implement in order to promote an ethical culture
Management Information	<ul style="list-style-type: none"> identify and explain ethical issues relating to the preparation, presentation and interpretation of financial information for the management of a business
Assurance	<ul style="list-style-type: none"> Students will be able to understand the importance of ethical behaviour to a professional and identify issues relating to integrity, objectivity, professional competence and due care, confidentiality, professional behaviour and independence. In the assessment, students may be required to: <ul style="list-style-type: none"> state the role of ethical codes and their importance to the profession and identify the key features of the system of professional ethics adopted by IESBA and ICAEW; recognise the differences between a rules based ethical code and one based upon a set of principles; recognise how the principles of professional behaviour protect the public and fellow professionals; identify the fundamental principles underlying the ICAEW Code of Ethics; recognise the importance of integrity, objectivity and independence to professional accountants, identifying situations that may impair or threaten integrity, objectivity and independence; suggest courses of action to resolve ethical conflicts relating to integrity, objectivity and independence; respond appropriately to the request of an employer to undertake work outside the confines of an individual's expertise or experience;

	<ul style="list-style-type: none"> • recognise the importance of confidentiality, including compliance with GDPR, and identify the sources of risks of accidental disclosure of information; • identify steps to comply with GDPR and prevent the disclosure of information; • identify situations in which confidential information may be disclosed, including where reporting suspicions of money laundering; • identify the following threats to the fundamental ethical principles and the independence of assurance providers: • self-interest threat • self-review threat • management threat • advocacy threat • familiarity threat • intimidation threat; • identify safeguards to eliminate or reduce threats to the fundamental ethical principles and the independence of assurance providers; and • suggest how a conflict of loyalty between the duty a professional accountant has to their employer and the duty to their profession could be resolved.
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Association of Chartered Certified Accountants (ACCA)

The ACCA takes a different approach to that of the ICAEW presenting a standalone ethics module as a separate requirement to the examinations. In addition, ethics content is included in the Business and Technology and Audit and Assurance papers.

Applied Knowledge Papers	Outcomes
Business and Technology	<ul style="list-style-type: none"> • Define business ethics and explain the importance of ethics to the organisation and to the individual. • Describe and demonstrate the following principles from the IFAC (IESBA) code of ethics, using examples.[K] <ul style="list-style-type: none"> ○ Integrity ○ Objectivity ○ Professional competence ○ Confidentiality ○ Professional behaviour • Describe organisational values which promote ethical behaviour using examples. <ul style="list-style-type: none"> ○ Openness ○ Trust ○ Honesty ○ Respect ○ Empowerment ○ Accountability • Explain the concept of acting in the public interest. • Recognise the purpose of international and organisational codes of ethics and codes of conduct, IFAC (IESBA), ACCA etc.

	<ul style="list-style-type: none"> • Describe how professional bodies and regulators promote ethical awareness and prevent or punish illegal or unethical behaviour. • Identify the factors that distinguish a profession from other types of occupation. • Explain the role of the accountant in promoting ethical behaviour. • Recognise when and to whom illegal, or unethical conduct by anyone within or connected to the organisation should be reported • Codes of ethics <ul style="list-style-type: none"> ○ Define corporate codes of ethics. ○ Describe the typical contents of a corporate code of ethics. • Explain the benefits of a corporate code of ethics to the organisation and its employees. • Describe situations where ethical conflicts can arise. • Identify the main threats to ethical behaviour. • Outline situations at work where ethical dilemmas may be faced. • List the main safeguards against ethical threats and dilemmas.
Financial Accounting	<i>No mention the word “ethics”. Could be included in Duties and responsibilities of those charged with governance.</i>
Management Accounting	<i>No mention the word “ethics”.</i>
Applied Skills Papers	Outcomes
Taxation	Explain the need for an ethical and professional approach
Performance Management	<i>No mention the word “ethics”.</i>
Audit and Assurance	<ul style="list-style-type: none"> • Define and apply the fundamental principles of professional ethics of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour. • Discuss the requirements of professional ethics and ISAs in relation to the acceptance / continuance of audit engagements. • Define and apply the conceptual framework, including the threats to the fundamental principles of self-interest, self-review, advocacy, familiarity, and intimidation. • Describe the auditor’s responsibility with regard to auditor independence, conflicts of interest and confidentiality. • Explain the quality control procedures which should be in place over engagement performance, monitoring quality and compliance with ethical requirements
Corporate and Business Law	<i>No mention the word “ethics”.</i>
Financial Reporting	<i>No mention the word “ethics”.</i>
Financial Management	<i>No mention the word “ethics”.</i>

It should be noted that the ACCA Qualification has a requirement to pass a separate Ethics and professional skills module (EPSM) in preparation for the top level Strategic Professional Exams. This may explain why ethics content is not embedded in the earlier papers as it is with the ICAEW.

Appendix 6 Template Development

The original template included a priori themes allowing some themes to be defined in advance of the analysis process (Brooks et al., 2015)

A priori template

A Priori Themes Pedagogy phases Apostolou et al., 2013	Codes
Phase 1 Assess the need for ethics in the curriculum	Regulation Requirement Accreditation Profession Curriculum
Phase 2 Articulate learning objectives	...Goals ...Aims ...Objectives Learning Module Programme Vision Mission Knowledge Awareness/Sensitivity Importance Dilemma Commitment Behaviour Judgement
Phase 3 Identify nature of the content	Business ethics Accounting ethics Framework Theory Code
Phase 4 Determine the mode(s) of delivery	Ethics module Core Optional Embedded Standalone Subject Pedagogic methods – lecture, seminar, case study, reflective practice, games, role play, video, Guest Lecture – local, Guest Lecture - professional
Phase 5 Conduct learning assessment	Assessment method – exam, online test, assignment, coursework, presentation, defining issues test, Mark Grade

Following familiarisation with the data and initial coding the full template was developed changes are shown in italics.

Full template – 9 Themes

A Priori Themes Pedagogy phases Apostolou et al., 2013	Codes
<i>Theme 1:</i> Phase 1 Assess the need for ethics in the curriculum	Regulation Requirement Accreditation Profession <ul style="list-style-type: none"> • <i>Trust</i> Curriculum <i>Staff</i> <i>Employability</i> <i>Scandals</i>
<i>Theme 2:</i> Phase 2 Articulate learning objectives	...Goals ...Aims ...Objectives Learning Module Programme Vision Mission Knowledge Awareness/Sensitivity Importance Dilemma Commitment Behaviour <i>Judgement</i>
<i>Theme 3:</i> Phase 3 Identify nature of the content	Business ethics Accounting ethics Framework Theory/ <i>Philosophical</i> Code <i>of Ethics/Conduct</i>
<i>Theme 4:</i> Phase 4 Determine the mode(s) of delivery	Ethics module Core Optional Embedded Standalone <i>Both</i> <i>Timing</i> Subject Pedagogic methods – lecture, seminar, case study, reflective practice, games, role play, video, Guest Lecture – local, Guest Lecture - professional
<i>Theme 5:</i> Phase 5 Conduct learning assessment	Assessment method – exam, online test, assignment, coursework, presentation, defining issues test, Mark Grade
<i>Theme 6 Barriers</i>	<i>Technical focus</i> <i>Crowded curriculum</i> <i>Professional bodies</i>

	<i>Staff reluctance</i> <i>Staff ability</i> <i>Staff motivation</i> <i>Institutional resources</i> <i>No barriers</i> <i>Student perception</i>
<i>Theme 7 Disconnects</i>	<i>Outcomes -> assessment</i> <i>Teaching method -> assessment</i> <i>Standalone or embedded</i>
<i>Theme 8 The Future</i>	<i>More inclusion</i> <i>Philosophy</i> <i>Internationalisation</i> <i>Technology</i> <i>Sharing practice</i>
<i>Theme 9 Boxes</i>	<i>Tick the box</i> <i>Tick box approach</i> <i>Box ticking exercise</i> <i>Benchmark</i>

In final changes to the template, trust was promoted to a theme in its own right. The participants who spoke explicitly of trust advocated for it strongly both in terms of trust in the profession and trust in the adviser. This moved it beyond simply a motivation for inclusion of ethics education to having greater consideration as an outcome. Trust became a tenth theme and the themes were reordered.

Where there was little distinction evident between codes, some consolidation of codes took place in the final template. Regulation, requirement and curriculum codes overlapped significantly and were able to be included under one code.

The second theme on learning objectives has reduced from the variety of terminology that had been used to show three types of objectives which are discussed in section 4.2.

For the theme of boxes, terminology or expressions used in the transcripts had been used to form codes. On further examination, it was evident that these could be encapsulated into box ticking in reference to professional bodies requirements and other box ticking. These two codes sufficiently captured the data and allowed the influence of the professional bodies to be separately identified.

The Final Template incorporating these changes is shown here and in table 4.2.

The Final Template – 10 Themes

Theme Name	Sub themes
1. Asses the need for ethics in the curriculum	Profession <ul style="list-style-type: none"> - The profession - Examination exemption requirement Personal motivation of staff Employability Accreditation Regulation, Requirement & Curriculum Scandals
2. Articulate learning objectives	Knowledge Awareness Behaviour
3. Nature of content	Generalist or Specialist Codes Theories and Frameworks
4. Mode of delivery	Standalone Embedded/Integrated Place in the programme (subject and level) Pedagogic methods
5.Outcomes Assessment	Methods and Metrics
6. Barriers	Crowded curriculum Resources Staff Time Prioritisation
7. Trust	Trust in Profession Trust in Adviser
8. Disconnects and disagreement	Objectives and Methods Resourcing
9. The future	General Internationalisation Technology
10. Boxes	Box ticking professional bodies Box ticking

Appendix 7 Philosophy-based Model

Teaching and learning plan

Assess the need for ethics in the curriculum	<p>Recognition that ethics education is essential for the study of accounting by staff</p> <p>Including skills beyond traditional technical skills with a focus on thinking, problem solving and critical appreciation</p>
Articulate learning objectives	<p>Students will have an awareness of alternative approaches to ethics which they can apply in a practical way in an accounting context.</p> <p>Students can identify when an ethical issue arises</p> <p>Students will comprehend alternative ethical approaches and use these to identify and justify potential outcomes to a dilemma</p> <p>Students will be able to critique a code of ethics</p>
Identify nature of the content	<p>Deontological ethics</p> <p>Teleological ethics</p> <p>Aretaic ethics</p> <p>Ethical development</p> <p>Ethical decision making</p> <p>Moral Intensity</p> <p>Code of ethics</p>
Determine mode of delivery	<p>Standalone module</p> <p>[Subsequent embedding in technical subjects]</p>
Conduct learning assessment	<p>Learning will be assessed through a portfolio. The portfolio will include responses to various cases and will allow students to demonstrate and apply their knowledge as they progress through the various content elements.</p> <p>[Examination for exemption purposes may be embedded in technical subjects]</p>
Scheme of Work – Lecture Series 10 Week Term	<ol style="list-style-type: none"> 1. What is ethics and why is it important to business? 2. Approaches to ethics: Consequentialist and Non-consequentialist 3. Approaches to Ethics: Duty and Justice 4. Development and Decision: Moral Development 5. Development and Decision: Ethical Decision Making 6. In Accounting: Professions and Professional Ethics 7. In Accounting: challenges in Financial and Management Accounting 8. In Accounting: Challenges in Taxation and Auditing

	<p>9. In Accounting: Ethics Regulation</p> <p>10. In Accounting: Ethics in future</p>
Seminar Series – 4 fortnightly seminar	<p>1. Moral Courage</p> <p>2. What would an ethicist do? Consequentialist and Non-consequentialist approaches</p> <p>3. Moral Intensity</p> <p>4. Ethical Dilemmas</p>
Learning Resources	<p>A textbook should be selected which covers alternative approaches to ethics as well as including the accounting context. Examples include</p> <p>Duska, R., Duska, B. S., & Kury (2018). <i>Accounting ethics</i>. (3rd Ed.). Hoboken. NJ: John Wiley & Sons</p> <p>McPhail, K., & Walters, D. (2009). <i>Accounting and business ethics: An introduction</i>. Routledge.</p> <p>Stuart, I., Stuart, B., Pederson, L., (2014) <i>Accounting Ethics</i>. Wiley & Sons</p>

Appendix 8 Code-based Model

Assess the need for ethics in the curriculum	<p>Recognition that ethics education is essential for the study of accounting by the profession.</p> <p>Aligning the ethical content with the requirements of the professional accounting bodies for the purpose of exemption from professional examinations.</p>
Articulate learning objectives	<p>Students will have an appreciation of the fundamental principles of ethics in accounting.</p> <p>Students can identify potential threats to ethical behaviour</p> <p>Students will recognise when the fundamental principles are being challenged</p>
Identify nature of the content	<p>Code of ethics Threats to ethical behaviour Ethical decision making</p>
Determine mode of delivery	<p>Embedded or a section of a technical subject.</p> <p>Some potential sessions are shown below covering key points for which specific time may be dedicated. The remainder of the inclusion of ethics should be embedded throughout technical subjects were examples and cases can be used</p>
Conduct learning assessment	<p>Examination where embedded in technical subject.</p>
Sessions to include	<ul style="list-style-type: none"> • The need for a code in a profession • The fundamental principles • Ethical decision making • Threats to ethical behaviour • Typical challenges to ethical principles - case studies
Learning Resources	<p>These are more likely to be taken from the professional context and may include texts from accounting educators in the professional accounting field e.g. Kaplan or BPP or reading direct from the professional bodies own learning materials</p>

Appendix 9 Module Outline for Ethics in Accounting

ACCT1117: Ethics in Accounting

Type	Tied	Level	1	Credits	10	Availability	Available in 2021/22	Module Cap	None.	Location	Durham
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Tied to: N408 Accounting, M409 Accounting with Placement Year

Prerequisites: None

Corequisites: None

Excluded Combination of Modules: None

Aims

- To introduce students to the social and ethical contexts in which accountants operate including examples of issues from the world of work.
- To ensure students demonstrate an awareness of professional codes of ethics for accountants.
- To ensure that students can differentiate between the various ethical approaches, identify when an ethical issue arises and propose alternative solutions.

Content

- Normative ethical theories
- Ethical concepts of Duty and Justice
- Ethical decision making
- Working in the Public Interest
- Professional codes of ethics
- Corporate social responsibility
- Moral development

Subject-specific Knowledge:

On completion of this module students should be able to:

- Describe and compare ethical frameworks including consequentialist and non-consequentialist approaches.
- Apply this knowledge to scenarios from the business and accounting contexts.

Subject-specific Skills:

On completion of this module students should be able to:

- Identify and evaluate an ethical dilemma in an accounting context and propose a solution (s).
- Assess professional codes of ethics for accountants and identify when the fundamental principles are being challenged.

Key Skills:

- Communication - development of academic writing and digital communication skills
- Digital Literacy - using online discussion and developing internet etiquette
- Ethical development - awareness of own level of development

Modes of Teaching, Learning and Assessment and how these contribute to the learning outcomes of the module

Learning will be based on knowledge transfer from workshops, directed study and independent study. Investigation of cases and real world organisations will underpin the workshops to encourage students to develop awareness of cultural differences and apply these to the development of their skills in managing themselves and others in such contexts.

Workshop activities and discussion boards will ensure students can apply their knowledge within the accounting context.

The formative assessment will provide feedback to students regarding their understanding of the ethical frameworks and allow them to reflect on their own ethical development.

The summative assignment will give students the opportunity to propose alternative solutions to an ethical dilemma. The discussion forum work will allow students to address a number of different ethical issues whilst encouraging the development of the reflective practitioner.

Teaching Methods and Learning Hours

Activity	Number	Frequency	Duration	Total/Hours	
Workshops*	9	Weekly	2 hours	18	■
Preparation, Reading and Independent Study				82	
Total				100	

*The workshops replace lectures and seminars for the 2021/22 module

Summative Assessment

Component: Assignment		Component Weighting: 80%	
Element	Length / duration	Element Weighting	Resit Opportunity
Written Assignment	2000 words	100%	Same
Component: Discussion Forum		Component Weighting: 20%	
Element	Length / duration	Element Weighting	Resit Opportunity
Portfolio and reflective statement	3 posts or responses plus 500 word reflection	100%	750 word reflective statement

Formative Assessment:

Portfolio of contributions to the discussion forum