

Ethics teaching in accounting courses – the content and the challenges for teachers

Alan Graham – University of Portsmouth, UK

Abstract:

This paper assesses the degree to which ethics modules are explicitly offered in UK accounting undergraduate degree courses, by analysis of publically available course information from university websites. Using interviews, it also finds out from accounting lecturers what they consider to be the most effective way to teach the topic and what the main challenges are, both from their point of view and what they perceive to be the student perspective. It also discusses the importance of the role of ethical theory as part of teaching. From the research findings, it is not apparent to an outsider that ethics is widely provided across undergraduate accounting programmes, although lecturers would argue that it is widely embedded across curricula. In addition, lecturers believe that a more practical case-based, rather than theory-based approach to ethics tends to provide better student engagement. Unfortunately, resourcing constraints mean that it is often not possible to give the topic due attention and focus.

Introduction:

The importance of ethics teaching in accounting degrees is well established (Cameron and O’Leary, 2015) and it has been argued that its focus has increased following the accounting scandals and banking collapse of the early 2000s and the crisis of business confidence that followed (Dellaportas et al., 2014; Graham, 2012). Yet, the success of ethics teaching requires a commitment from faculty as well as a belief of its value in creating ethical awareness in students (Dellaportas et al., 2014; Hanson, 1987), otherwise it can become just a half-hearted or expedient attempt to solve a much deeper problem.

A lack of adequate training in ethics teaching has been cited as a barrier its teaching (Cohen and Pant, 1989; Langenderfer and Rockness, 1989). This can lead to problems in its effectiveness where it is taught, as staff may not feel confident or competent enough to deliver it in the curriculum, preferring to concentrate on those topics with which they are more familiar (Sims and Sims, 1991). If we accept this premise, then how does faculty adapt in educating students in something which does not come naturally to them? Also, it would be useful to know how much of their role should be to teach awareness of ethical situations and how much to actually improve the ethical decision making skills of students. In achieving either goal, there is then the question of how much ethical theory should be introduced, though it has been argued that philosophical principles without sufficient regard to their practical setting cannot provide in students the necessary skills in dealing with ethical dilemmas (Cooke and Ryan, 1989). In contrast, a lack of theoretical ethical underpinning would doubtless make any proposed actions and solutions less credible and risk it being viewed as without academic stature.

This paper analyses the current scale and content of ethics teaching in UK universities and also solicits the views on student ethics education from those who teach on accounting degree programmes at a UK university. It seeks to establish what practices are followed and how these are introduced to the curriculum. The research also finds out from the lecturer’s perspective what the overall purpose and key challenges are in ethics teaching and how success is measured. It also aims to give an indication of how engaged staff are in teaching ethics, as this has been highlighted as an

important consideration (Ghaffari et al., 2008). This will provide a useful contrast with a previous study which addressed the views of ethics teaching solely from the student perspective (Graham, 2012), which included the question of whether or not ethics teaching should be integrated across modules of study, or whether it should be taught in standalone modules. The prevalent view from this research was that students would prefer it to be taught as a standalone topic, though the counter argument is that an approach which teaches ethics across the broad range of courses is better at raising students' awareness and reasoning (Armstrong, 1993; Blanthorne, Kovar and Fisher, 2007; Ghoshal, 2005; Hildebeitel and Jones, 1992).

The paper is organised as follows. In Section 2, relevant literature on ethics teaching and is reviewed, after which the methodology is discussed in Section 3. In Section 4, results are presented and analysed before finally conclusions are drawn from the research. Limitations and scope for future research in the area are also discussed.

Literature Review:

Ethics teaching has been criticised as not addressing the fundamental ethical development of accounting students (McPhail, 2001). Ga and Thorne (2004) commented that there was a 'need to instil in our students the importance of ethics to accountants and auditors' (p.1). More specifically, Sorenson et al. (2015) referred to 'the issues surrounding competitive pressures to generate revenue and the strong growth of non-audit services...created conflicts of interest for the accounting firms' (p. 175), which provides context for the ethical teaching of our future accountants. Despite this, the provision of ethics teaching in universities is mixed with no apparent consensus on how and to what extent it should be taught (Dellaportas, 2014). By considering previous research and enquiring about the extent and methods used by teaching staff, this paper will seek ways to address this.

The teaching of ethics in accounting undergraduate courses presents many challenges for staff. In terms of the subject content, for instance, how should the relative importance of real life examples on the one hand and theory on the other, be addressed? This is important because students can feel frustrated by a lack of relevance of ethics to practical situations if too much emphasis is placed on theory (Luoma, 1989). It is also the case that students and staff may have different opinions on the purpose of ethics teaching (Adkins and Radtke, 2004) and the way it is performed. Teachers have been shown to prefer an integrated approach, where the subject is taught across various modules (Blanthorne et al., 2007), in contrast to a prevailing view among students who favour a dedicated, standalone ethics module (Graham, 2012). The reasons for this are varied. An integrated approach would seem appropriate, given that for the professional accountant, ethical decision-making covers the whole range of what they do (Madison and Schmidt, 2006), whether, for instance, it is advising on tax planning matters, or deciding on the level of year-end provisions that are required in a set of financial accounts. Students who have generally not previously worked as an accountant would not necessarily appreciate this and consequently prefer it being introduced as a subject in its own right. It is also evident that accounting students, in particular, tend to have a more 'surface learning' disposition (Booth et al., 1999, Hall et al., 2004) and so we would expect them to follow a more strategic approach in what they needed to learn and when. This is because this type of learning approach requires students 'to acquire only sufficient knowledge to complete the task or pass the subject' (Hall et al., 2004, p. 490). This might be aided, from their perspective, if the subject content were covered in the more compartmentalised form provided by a separate module.

Another challenge for faculty is how it can ensure that it is confident in its ability to teach ethics to others. If staff are not properly equipped in this, their role will be less effective and they may even attempt to avoid the topic wherever possible (Owens, 1983). This is clearly an issue if ethics are integrated throughout the curriculum and it is therefore a requirement for each module to include it to some degree. The problem is compounded if it is felt that the syllabus is already overcrowded (Ghaffari et al., 2008), which can be an issue where professional accreditation requires certain compulsory subject matter to be taught. This 'opportunity cost' argument (Dellaportas, 2014; Loeb 1991), where other vital topics can get side-lined is a persuasive one. Ultimately it requires commitment from faculty and the desire to ensure that staff feel confident and able enough to teach ethics and that adequate resources are set aside for this. Dellaportas, (2014, p.377) indicate this appositely by referring to the important role of Heads as 'enablers of ethics education'.

Teaching Objectives:

One of the key questions which must be established when designing any programme concerned with ethics is to address the overall learning objective. Is it to influence behaviour and to make students behave more responsibly and ethically, or is it to set out the ethical frameworks that they need to recognise? Adkins and Radtke (2004) set out a number of potential goals (p. 285-286):

- Relate accounting education to moral issues;
- Recognise issues in accounting that have ethical implications;
- Develop a "sense of moral obligation" or responsibility;
- Develop the abilities needed to deal with ethical conflicts or dilemmas;
- Learn to deal with the uncertainties of the accounting profession;
- 'Set the stage for' a change in ethical behaviour;
- Appreciate and understand the history and composition of all aspects of accounting ethics and their relationship to the general field of ethics.

They propose a broad range of important outcomes, including both a desire to change behaviour (by developing a sense of moral obligation) and a need to be able to recognise and act upon ethical problems, yet it is right to question if these are feasible and practical outcomes. Milne (2001) proposed what may be considered to be a 'watered down' approach by remarking that 'the intention of ethics teaching should not be to teach certain attitudes or even moralism, but to further awareness and critical examination of students' pre-existing attitudes' (p. 370). In other words, rather than seeking to alter attitudes, we should be placing the onus on students to challenge and question their existing views. This also corresponds with the view taken by the Financial Reporting Council (2004), that newly trained accountants should have an early understanding of the importance of the accounting profession to the public interest. In the light of the financial crisis of 2008 and the increasing spotlight on the perceived unfairness in business practice, especially with regard to directors' rewards and role of professional advisors, an ethical awareness of accountants is critical.

Recent events:

In the last few years there has been a number of cases reported where the role of accountants, in particular that of external auditors and tax advisors has been called into question from an ethical basis, so this research is topical. For example, in May 2018, a joint report was published by the UK

Business, Energy and Industrial Strategy Committee and the Work and Pensions Select Committee into the collapse of Carillion, the facilities management and construction company (House of Commons, 2018). It stated (p.53) that 'in failing to exercise—and voice—professional scepticism towards Carillion's aggressive accounting judgements, KPMG (the external auditors) was complicit in them. It should take its own share of responsibility for the consequences'.

In November 2017, the role of accountants, in particular the 'Big Four', was questioned in the Paradise Papers case, where it was claimed that they were complicit in tax avoidance schemes that were present 'on an industrial scale' (FT.com, 2017). Indeed, accountants are often employed by so-called 'high net worth' individuals to organise their tax affairs in the most efficient way possible so as to minimise potential tax liabilities. It is easy to comprehend how the giving of such advice can be considered by many as unethical, especially when off-shore tax havens and similar artificial schemes are used. Ellis (2018) referred to this 'ethical risk' for accountants when dealing with high net worth individuals in the reporting of the trial of Paul Manafort, the former campaign chairman of President Donald Trump and the subsequent firing of Cindy Laporta, the tax accountant involved in his tax affairs. Together, these types of events have the effect of undermining public trust and confidence in the accountancy profession and so, given these rising external pressures and expectations from society, a better understanding of the purpose and effectiveness of ethics teaching is important.

Teaching Resources:

One of the practical issues with providing effective ethics teaching is the apparent dearth of relevant text books and other teaching materials in an accounting context (Armstrong and Mintz, 1989; Thomas, 2004; Dellaportas et al., 2014). This is coupled with a view that accounting textbooks could be considered as taking a mechanistic view of ethics guidelines (Dellaportas, 2014) or, worse, that they portray business as 'value-free' (Swanson, 2005). It has been argued also that there is a premise in business that "maximizing shareholder wealth takes precedence over any sense of equity, fairness or justice" (Sikka et al., 2007, p. 4). All of this can make it hard for the teacher to be able to find adequate resources which can in turn lead some to shy away from the topic, or at best give it a superficial amount of coverage.

As an alternative for those lecturers who have prior experience from working as accountants in professional practice or in industry and commerce, it may be more appropriate to draw upon personal examples they have encountered where ethical judgement was needed. Certainly there is extensive evidence of the benefits to student learning of using a case study approach, if done in the right context and manner (Healy and McCutcheon, 2010; Boyce et al., 2001 and others). Allied to this approach, it may also be possible to tailor the teaching approach to real life cases experienced by students, many of whom will have had previous work experience, although the more limited scope of previous research in this appears to show that the effectiveness in the outcomes is mixed (Ballantine and McCourt Larres, 2004; Sawyer et al., 2000).

Professional Accounting Bodies:

All of the main UK professional accounting bodies (ICAEW, ACCA, CIMA, CIPFA) stress the importance of ethical values and for many years have included the topic an integral part of their training for their qualification. For example, in the ICAEW's ACA training, students have to complete an online Ethics Learning Programme and also discuss their ethics progress regularly with their employer (ICAEW, 2018). Meanwhile the ACCA, which first introduced a compulsory ethics unit in 2007, has an 'Ethics and Professional Skills' module, based on real-world work scenarios and which "develops skills in leadership, negotiation, conflict management, thinking commercially and scepticism development

integrated with realistic business situations to improve employability and career success” (ACCA, 2017). The foregoing provides a further foundation of the importance of effective ethics teaching for university accounting students, the majority of whom would be expected to progress to a professional accounting qualification after graduating. They would therefore be expected to encounter ethical dilemmas as part of their daily duties.

Methodology:

In order to get an idea of the level of coverage of ethics modules at UK universities, the population of UK universities offering accounting undergraduate degrees was recorded (The Complete University Guide, 2018). 77% of the 104 universities so obtained had courses which were named ‘Accounting and (or with) Finance’ with the balance of the population comprising courses called ‘Accounting’, ‘Accountancy’, ‘Accountancy and Finance’, ‘Accounting and Business’, and ‘Accounting and Financial Management’.

To determine which of these courses provided ethics as part of a distinct module, the websites of each of these universities were interrogated to find out the detailed module names which made up the accounting degree courses. Any course which had a module including the word ‘ethics’ in its name was recorded. In some cases, these were core or compulsory units of study, while in other cases these were optional choices for students. It should be pointed out that the sample obtained from this method would have excluded those situations where ethics teaching was integrated within other modules, such as audit, assurance and taxation. It would also have been the case that there were likely to have been standalone ‘ethics-based’ modules which had titles which did not directly reflect this, e.g. modules such as ‘Corporate and Social Responsibility’ and ‘The Professional Accountant’ were used at some universities.

It should be noted that there are certain limitations with the above approach. Firstly, as already mentioned, only those modules with ‘ethics’ in the name were included, which will have eliminated other modules for which ethics doubtless formed a significant part of the syllabus. Also, there was a variation in the amount of detail of module information given on university courses webpages, with some being much more forthcoming with subject matter than others. For many universities also, the module information given was termed as ‘indicative only’, so it may not therefore have been wholly accurate.

The perspective of accounting lecturers was obtained by conducting six interviews with members of faculty, who taught on accounting undergraduate degree courses at a UK university. In order to acquaint them with the goals of the interview, a set of questions was sent to them beforehand (Appendix). These were then used as a basis for the interviews, which were also recorded so that they could be sufficiently analysed afterwards. It was recognised that for the majority of staff, they would not be teaching on a module which specifically included ‘ethics’ as part of name and so the purpose of the interviews for these individuals was to get an understanding of how, if at all, ethics was embedded in the accounting curriculum. In order to ensure that those chosen for interview had enough prior experience of the subject, those with less than three years of teaching experience were excluded from the sample.

The question sheet used was formulated in consideration of prior research in the area and in particular the view that there is a lack of consensus as to how to teach ethics (Dellaportas, 2014). Question 1 provided the researcher with an idea of the diverse ways that ethics can be taught in the curriculum. Questions 2 and 3 were used to understand the teacher’s rationale and whether this

included any theoretical underpinning, as discussed earlier. Questions 4 to 6 were provided to obtain an indication of the particular challenges that teachers have and how 'success' could be measured and, if so, whether it had been met.

The approach was used to assess the responses and examine any patterns in the various communications. Key comments and phrases were therefore noted as part of the analysis. This is an established method, pioneered by Berelson (1952) and others. To ensure reliability, transcripts and summaries of the interviews were agreed as true and faithful representations with the subjects concerned after each exercise.

Results and Analysis:

From the investigation of UK university websites of those institutions offering undergraduate accounting degrees, it was found that 49 out of 104 (47%) courses had specified either core (30, 29%) or optional (19, 18%) ethics modules. Furthermore, 54 (52%) courses did not specify 'ethics' in their module names. One university from the population did not give module names for its accounting degree course.

The results show that most university accounting courses are not demonstrably providing ethics modules as a standalone part of their courses. This is not to say that those courses which do not specify it have omitted it completely, as it may appear under another description, or, as has already been mentioned, it may be integrated with other modules, such as corporate governance or taxation. The question that arises from this is, should universities be more explicit in describing where ethics is taught? Also, does it indicate that ethics as a subject needs to be addressed more seriously? While there is no evidence to suggest that students are influenced one way or another by such descriptions, it is worth further future research.

Turning to the interviews with accounting staff, the responses showed that ethics is taught with reference to ethical consequences in the context of issues such as social and environmental reporting, auditing, corporate governance, risk management and investment decisions. There was less consideration given to the teaching of ethical theory and underpinning, with the emphasis instead on business cases and scenarios.

We don't frame the areas under discussion from an ethical viewpoint, but we pose....., open questions to students, so there may be, depending on the country they live in, various considerations from a commercial standpoint or regulatory standpoint where ethics will play a factor (R4).

This introduces the dynamic of internationalisation of the curriculum, where a wide and diverse cross-section of students is able to add different ethical perspectives.

The reasons for the lower focus given to the teaching of ethical theory centred mainly around the area of limited time resources.

Actually, as I have only one hour, it's quite difficult to put all theories within that hour (R2).

In addition, it was mentioned that by concentrating excessively on ethical theories, there was a danger that people would try to justify actual questionable behaviour to a particular theory.

I think it undermines ethics teaching a little bit because you are effectively saying well there's all these different ways of looking at it and you can pretty much qualify as ethical if you can subscribe to one of these theories which I think undermines the stuff in the end (R3).

When questioned about the importance of ethics being part of the curriculum, it was mentioned that students were being prepared for the workplace and the types of challenges that they would face would inevitably involve ethical considerations.

I think it is absolutely critical particularly in a somewhat vocational subject like financial accounting where students will be expected to have high ethical standards and also to try and stand the situations they may find themselves in which might challenge their ethics and place them at some risk ... of mispractice (R1).

In a similar vein,

Ultimately it's a fundamental part of accounting definitely and business and whatever you end up doing you have to have some moral kind of guidance in what you're doing (R3).

These remarks strengthen the view a university degree is an important preparation for a student's future working life, referred to by Bennett, (2004) as 'goal orientation', with business subjects, such as accounting, being regarded as vocational in nature.

It was also remarked that learning accounting techniques and ethical practice should go hand in hand.

Techniques is one side, but an equally important thing is how we apply those techniques in the actual business world and ethics is a very very important part of it (R5).

This supports the widely held belief that accounting cannot be effectively taught unless it is done within an ethical dimension, a view also shared by students (Graham, 2012; Crane, 2004; Adkins and Radtke, 2004).

On the issue of whether ethics should be taught as a standalone topic, or should be embedded across a number of modules, it is useful to compare the responses of faculty with those of students. Graham (2012), in a study which sought student views on ethics teaching, concluded that they supported a more concentrated approach, using a dedicated ethics module, which would suit their more compartmentalised style of learning. The findings of this study however, suggest that faculty favours a more embedded approach in principle, yet the issue of resource restrictions is an important consideration. This reinforces the earlier research findings of Madison and Schmidt, 2006 and Hurtt and Thomas, 2008.

It is also more difficult for faculty to know exactly what others are teaching, which is mitigated somewhat if ethics is taught in a standalone module.

I believe it's quite difficult to see what the other units have covered, if they cover at all, and one hour I think is not enough because at the end of the day I want students when they graduate to actually know kind of what the impact of the company is on the society, as well as on themselves (R2).

Personally I would prefer to have ethics embedded in several units, but to do that, one important thing that we as lecturers have to do is to look at those aspects embedded in individual units and make sure overlapping is not too much (R5).

Ideally, the best approach would seem to be a situation where ethical theory is taught in a separate module and the practical implications are later embedded across other modules.

I think you probably need a place where you sort of underpin the theory and get them to understand what it is before you start doing that across multiple modules (R3).

Again, this could have significant resourcing implications, especially when it is a requirement for accredited accounting programmes such as these to cover prescribed parts of the professional syllabus. These elements are mainly technical in nature and those who are teaching this may feel more comfortable with this, rather than with a subjective topic such as business ethics.

There are other challenges for faculty in the teaching of ethics. Students have a wide background of experiences and upbringings and so they will not all see issues in the same way. It is therefore not surprising that it was remarked,

It's getting students to recognise that there is a potential ethical issue (R1).

R3 expands upon this idea further,

I think the biggest problems are getting people to understand why some ethical viewpoints are not very ethical and also getting people to distinguish between ethics and cultural norms and laws because they tend to come with the idea that ethics is all incorporated without actually trying to understand that it's quite separate from cultural norms and laws and religion.

This separation of ethics from culture, law and religion can be difficult for learners to appreciate. R4 mentioned particular cultural backgrounds by remarking,

I wouldn't say that they are less aware of ethical considerations but, maybe based on their cultural contexts, it's difficult to tease out with them what ethical considerations actually mean or should mean for them.

The difficulty for students to sometimes comprehend what is meant by 'ethics' and that issues can be interpreted in different ways mean, then can result in a reluctance for students to engage in class.

There's a feeling that right and wrong come into this rather than different interpretations and I think students sometimes find it difficult to discuss ethical issues because actually in some way they feel they may be being judged by a response to it rather than encouraging discussion around it, because ethics to an individual is what they perceive to be right or wrong and just getting them to think about the problem (R1).

In addition, it is not just lecturers who may be more comfortable with technical accounting matters, but students also. As commented,

Students are focussed on the technique, how to prepare accounts. They don't want to think critically (R2).

When asked what the success criteria should be for students, this can best be summed up as follows,

Arming students with the ability to recognise there are issues and to think about how they might deal with them and the process they follow (R1).

Clearly, students will go on to work in different roles and organisations, so they will face a multitude of challenges. The conscious understanding that there may be an ethical issue arising is key to then being able to act appropriately. This can be seen in teaching, as mentioned below.

If you start getting really good debates in class, that's normally an indication that they get it, because obviously everybody comes at it from a slightly different ethical viewpoint, but the fact that they engage in debate is I think a success in itself (R3).

From a pedagogical perspective, in order to succeed in ethics teaching, it is important therefore to encourage class participation and discussion and, as has been already mentioned, this can be particularly advantageous where there are students from a wide range of backgrounds.

Conclusion:

Most university accounting courses in the UK are not demonstrably providing ethics modules as a standalone part of their courses. This does not necessarily mean that ethics is not provided as part of the curriculum, however. The findings of this research support previous research that academics favour an embedded approach to the teaching of ethics, with the proviso that there needs to be adequate space in the curriculum if this is to be done effectively. While ethical theory is important, the main focus should be on students being able to understand the difference between ethics, cultural norms, religion and the law. Students should have the opportunity to discuss business case examples in order to recognise the existence of ethical issues and then consider the appropriate course of action to follow. They also need to appreciate that in their working lives this will be an important consideration that they will inevitably encounter.

Future studies could be undertaken to provide a more detailed dataset across many Higher Education institutions across the world and to gain a better understanding of what techniques have been successfully implemented and how this was achieved. A larger interview sample of lecturers to acquire a wider range of views would also assist in formulating more constructive recommendations for pedagogical practice.

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Appendix:

Research Questions for ACCFM teaching staff

Invitation

I would like to invite you to participate in my research study by taking part in a short interview with me. It is entirely up to you whether you participate but your responses would be valued. You have been identified as a potential respondent as a lecturer in Accounting and Financial Management at the University of XXXX. My study aims to analyse the current scale and content of ethics teaching in UK universities and also solicit the views on student ethics education from those who teach on accounting degree programmes at a UK university. It seeks to establish what pedagogical practices are followed and how these are introduced to the curriculum. The research also finds out from the teacher's perspective what the overall purpose and key challenges are in ethics teaching and how, to them, success is measured.

The interview would be completed anonymously and all reasonable steps would be taken to ensure confidentiality. Participating in the interview will be taken as informed consent to take part in the research and you can withdraw at any time in the process. Interviews will be recorded for later analysis; once this is complete the data will be destroyed in accordance with requirements of the University Research Data Management Policy. Up to this stage, interview data will be stored on a secure University server.

Please let me know if you would be happy for me to conduct an interview with you at your convenience. It should last no more than 10 minutes and I list below the, so that you have an idea of the subject content. Thank you.

1. How are ethics/ethical considerations taught in your module(s)?
2. Do you think it is important to include ethics in your teaching?
3. How important do you think it is to provide an underpinning on ethical theories?
4. What are the main challenges for you in incorporating ethics into teaching?
5. What are the main challenges for your students when you incorporate ethics into teaching?
- 6a. What would you say are the success criteria in ethics teaching?
- 6b. To what extent do you believe you have met these?
7. Any other comments and/or future plans?