

A Framework for the Pedagogy of Accounting Ethics

BARBARA APOSTOLOU*, RICHARD B. DULL* and
LYDIA L. F. SCHLEIFER**

*West Virginia University, USA; **Clemson University, USA

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ABSTRACT *Faculty tasked with revising the accounting curriculum to incorporate an ethics component may benefit from the experiences reported in the literature. We construct and describe a framework for the pedagogy of accounting ethics based upon extant literature. Our purpose is to present the cumulative contributions to the literature in a fashion that is helpful to educators considering the inclusion or modification of ethics instruction in the accounting curriculum. The framework also serves as a way to motivate additional contributions to the literature with the goal of continuous refinements.*

KEY WORDS: Assessment, curriculum, environmental accounting, ethics, professional conduct, social responsibility

1. Introduction

Ethics is becoming an essential component in the accounting curriculum, and those tasked with teaching it may benefit from relevant published research, teaching notes, and case studies. We construct and describe a framework for developing the ethics component of an accounting curriculum based upon a consolidation and analysis of the extant literature that are generally applicable. Our primary goal is to assist educators in the process of incorporating ethics education into the accounting curriculum. A secondary goal is to stimulate scholarship that serves to continuously refine and improve the framework. Educators who are considering how to incorporate or develop an ethics component in the accounting curriculum will benefit by having published resources summarized in one place. Since the literature referenced herein is about *how* to teach ethics, it is generally adaptable beyond the jurisdictions in which the research was conducted.

Correspondence Address: Associate Professor Richard B. Dull, 1601 University Avenue, PO Box 6025, Morgantown, WV 26506–0625, USA. Email: richard.dull@mail.wvu.edu

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For purposes of this discourse, accounting ethics refers to the conduct worthy of a professional accountant or a standard of appropriate behaviour. The accounting profession's ethics are grounded in:

- (1) its core values of integrity, competence, and objectivity; and
- (2) its commitment to conduct business in a way that will uphold the public's trust (Voynich, 2005).

An ethical accounting profession can contribute significantly to a healthy corporate culture and financial system, which are essential components of an effective corporate governance system (Mintz, 2005). All stakeholders have a vested interest in an ethical accounting profession (McPhail and Walters, 2009).¹

There is an ongoing interest in covering the topic of ethics in accounting courses (e.g. AAA, 1986; AACSB, 2004; AECC, 1990; Gordon, 2011; Grasso and Kaplan, 1998; Ravenscroft and Williams, 2004). Indeed, the volume of published work on the topic of ethics in the accounting education journals has increased dramatically in recent years (Apostolou *et al.*, 2010; Bernardi and Bean, 2007; Loeb 2007), emphasizing the attention that educators are giving to the topic.²

Studies that have collected survey data concerning ethical attitudes or characteristics provide helpful insights for educators who plan to cover ethics in their courses. Among many studies undertaken in the USA:

- Abdolmohammadi, Fedorowicz and Davis (2009) report a decrease in ethical reasoning scores from 1990 to 2005, indicating that the approaches to teaching ethics in the current business climate need to be re-examined.
- Earley and Kelly (2004) report on a study of the impact of ethics interventions (e.g. lecture, cases, videos, discussion) in an undergraduate auditing course and conclude that moral reasoning improved. O'Leary (2009) finds that ethical instruction improved moral reasoning in upper-level students in Australia.
- Ponemon (1993) reports that moral reasoning did not improve when ethics was included in a one-semester auditing course (the Defining Issues Test or DIT was used as a pre/post-test research design).
- Clikeman and Henning's (2000) longitudinal study shows that accounting and non-accounting majors had similar attitudes toward earnings management at the end of Introductory Accounting, but two years later and after studying earnings management, the accounting majors were more opposed to earnings management than were the non-accounting majors.

In Australia, O'Leary (2009) found that ethical instruction improved moral reasoning among upper-level students. The evidence to date is thus suggestive of the need for and benefits of ethics in the accounting curriculum.

This article is organized in the following manner. First, we begin with a review of our method and identify key papers that addressed the general topic of ethics in accounting curricula and the directions suggested by those works. Second, we suggest a framework to facilitate the curriculum design that captures the cumulative contributions to the literature. Third, we analyse the components of that framework by offering resources and ideas.

2. Ethics in the Accounting Curriculum

Accounting instructors considering the implementation of ethics coverage can benefit from learning how accounting faculty at various higher-education institutions include ethics in the accounting curriculum.³ Recent survey studies show that accounting

Table 1. Journals that publish accounting ethics education papers^a

1. *Accounting Education: an international journal*
2. *Advances in Accounting Education*^b
3. *Global Perspectives on Accounting Education*
4. *Issues in Accounting Education*
5. *Journal of Accounting Education*
6. *Journal of Business Education*
7. *Journal of Business Ethics Education*
8. *Journal of Business Ethics*
9. *Journal of Education for Business*
10. *Research on Professional Responsibility and Ethics in Accounting*^c
11. *The Accounting Educators' Journal*

^aNot intended to be an exhaustive list of all journals that publish accounting ethics topics.

^bFormerly *Accounting Education: A Journal of Theory, Practice and Research*.

^cFormerly *Research on Accounting Ethics*.

faculty support the idea of covering ethics in accounting classes (Blanthorne, Kovar and Fisher, 2007 in the USA; Ghaffari, Kyriacou and Brennan, 2008 in the UK; Sugahara and Boland, 2011 in Japan). Blanthorne, Kovar and Fisher (2007) provide extensive details useful to faculty and administrators considering whether and how to integrate ethics into the curriculum. Van Hise and Massey (2010) document the essential decision points in curriculum updates that incorporate ethics.

We considered the contributions of Uysal's (2010) analysis of published accounting ethics research during the period from 1988–2007 in addition to the accounting education literature reviews that periodically appear in *Journal of Accounting Education*⁴ to identify relevant research. Additionally, we considered the contributions summarized by Bernardi and Bean (2007) and Loeb (2007). The major accounting education and business journals that publish accounting ethics topics are listed in Table 1.

3. A Framework for the Pedagogy of Accounting Ethics

We articulate a framework based on the extant literature in Table 2, with the key elements as follows: (1) assess the need for ethics in the curriculum; (2) articulate learning

Table 2. 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 nature of the content	Ethical models Professional codes of conduct Discipline-specific content
4. Determine mode(s) of delivery	Social and environmental issues Standalone course on ethics specifically Discipline-specific course with ethics elements Pedagogical considerations
5. Conduct learning assessment	Direct measures Indirect measures Continuous improvement

objectives; (3) identify the nature of the content; (4) determine mode(s) of delivery; and (5) conduct learning assessment. In addition to the works cited herein, we acknowledge Jervis and Hartley (2005) who suggest that the major curriculum choices involve learning objectives, theoretical framework(s) to follow, content, instructional or pedagogical methods to employ, and kinds of assessment methods to include.

3.1. Assess the Need for Ethics in the Curriculum

Whether to incorporate ethics in the accounting curriculum may be motivated from external or internal pressures, or both. Accrediting bodies, such as the Association to Advance Collegiate Schools of Business (AACSB) require ethics to be covered in the curriculum and seek documentation during accreditation reviews. State Boards of Accountancy in the USA may require an ethics course or ethics topics as a prerequisite for taking professional licensure examinations. Faculty may voluntarily choose to incorporate ethics instruction beyond statutory requirements because it fits with the educational mission. Regardless of the motivation, the approach to establishing the pedagogy is similar. Vidaver-Cohen (2004) demonstrates that the convergence of formal (i.e. accreditation bodies, accountancy boards, and deans) and informal authority (i.e. enthusiastic faculty and students) is required for a successful curriculum revision that incorporates ethics education.

3.2. Articulate Learning Objectives

Two typical learning objectives are:

- (1) understand applicable code(s) of conduct; and
- (2) identify an ethical dilemma and propose a solution.

However, objectives relevant to ethics can extend to other issues, such as improved communication, reflection, moral reasoning, and awareness of social responsibility. Becoming an ethical accountant involves making progress in both cognitive and ethical development. Accounting education is a dual-track process and it is essential for educators persistently and consistently to acknowledge such all along the way. Ethics education is a lifelong process; the faculty member provides a context within which the student may learn to learn.

An overall course objective forms the basis for decisions related to course design and implementation; the objective of ethical awareness forms a basis for the eventual goal of ethical behaviour (Massey and Van Hise, 2009a). Broad learning objectives related to ethics include the following:

- (1) attain ethical knowledge;
- (2) increase ethical sensitivity;
- (3) develop ethical awareness;
- (4) develop ethical or moral reasoning;
- (5) improve ethical decision-making or judgment; and
- (6) aspire to or demonstrate ethical behaviour.

There is some overlap among these goals, and some of these levels of achievement are prerequisites for others. Coverage of ethics in a course may lead to achieving these

objectives more effectively for some students than for others, depending on such things as demographic factors and prior experience (Grasso and Kaplan, 1998).

As examples of specific learning objectives, Sedaghat, Mintz and Wright (2011, p. 61) state the goal for their video project as follows: ‘to insure students are able to identify ethical issues and apply ethical principles to make ethical business decisions.’ The primary aim of a class developed in Australia by Dellaportas (2006, p. 395) was ‘to sensitize and deepen students’ understanding of ethical issues in accounting and expose students to ethical theories, concepts, values, and rule-based frameworks to analyse and resolve ethical dilemmas.’

Faculty interested in developing objectives may benefit from resources already documented in the literature. As examples, Armstrong, Ketz and Owsen (2003) classify ethics education literature into four categories:

- (1) moral development, sensitivity;
- (2) moral development, prescriptive reasoning;
- (3) virtue, ethical motivation/intention; and
- (4) virtue, ethical character/behaviour.⁵

Thomas (2004) provides an annotated bibliography of ethics resources, including textbooks, cases, videos, and websites. Cooper *et al.* (2008) present an ethics education toolkit intended to assist faculty to incorporate ethics into the curriculum.

3.3. Nature of Content

The purpose of this section is to identify and describe alternatives for providing a context for ethics instruction. Some academics prefer to use traditional theoretical models of ethical behaviour that are applied to accounting, or business examples of ethical dilemmas. Others focus on an applicable code of professional conduct or ethics. A further approach that is gaining in popularity is the context of sustainability accounting, which emphasizes social and environmental issues to develop an understanding of ethics.

3.3.1. Theoretical ethical models. A discussion of theoretical models (e.g., utilitarian approach, rights approach, fairness or justice approach, common good approach, and virtue approach) is beyond the scope of this article. However, McPhail and Walters (2009) provide a comprehensive overview of teaching accounting ethics for those interested in elaboration. McPhail (2006) observes that a curricular design should address the appropriate theoretical framework. The Markkula Center for Applied Ethics at Santa Clara University in the USA has a wealth of information to assist faculty in developing content, including course materials that include didactic presentation of common theoretical frameworks.⁶ Waldmann (2000) discusses the impact that Confucius had on ethical thought and offers information about cross-cultural ethical norms.

3.3.2. Professional codes of conduct. A common practice reported in the literature is to teach ethics in concert with a professional code of conduct or ethics. Frankel (1989) notes that codes tend to contain a combination of aspirational, educational, and regulatory elements. However, because accounting majors likely will be required to work within a code structure, using one as a motivation for the curriculum is a reasonable notion. For example, Roybark (2008) designed a comprehensive project to cover the concept of independence based upon the American Institute of Certified Public Accountants (AICPA) *Code of Professional Conduct*.⁷ Haywood, McMullen and Wygal (2004) and Haywood

and Wygal (2009) created classroom games (e.g. Bingo) and Sedaghat, Mintz and Wright (2011) created a video project based on the IMA's *Statement of Ethical Professional Practice*.⁸

Educators should consider which professional codes of conduct are relevant to the curriculum content. Our purpose is to alert the reader to the notion that a specific organization may require course content related to its particular code as an educational prerequisite to obtaining licensure or certification. Each instructor should tailor the students' goals, course content, and degree program to specific requirements of the professional organization. Ultimately, if a professional accountant is required to adhere to ethical standards from multiple jurisdictions or associations, the more restrictive rules should be observed. A selection of accounting organizations (mainly based in the USA, but most offer international memberships or affiliations) with codes of conduct and the corresponding certifications is provided on Table 3. While these codes of conduct may not be sufficient to serve as a basis for ethical decision-making, it is important to know them for licensing, litigation, and professional compliance because violations may have consequences.

Educators interested in a general code of professional conduct may use the International Ethics Standards Board for Accountants (IESBA, 2011), which is an 'independent standard-setting board that develops and issues, in the public interest, high-quality ethical standards and other pronouncements for professional accountants worldwide.'⁹ The IESBA is supported by the International Federation of Accountants (IFAC); most prominent professional accountancy organizations are members. One of the basic tenets of the accounting profession is the responsibility of all professional accountants to act first in the public interest. The IESBA identifies five fundamental principles required of all professional accountant members:

- (1) integrity;
- (2) objectivity;
- (3) professional competence and due care;
- (4) confidentiality; and
- (5) professional behaviour (Allen, 2010).

Clements, Neill and Stovall (2009a, 2009b) analysed the progress of IESBA standards, reporting that approximately half of the 158 national accounting organizations which were

Table 3. A selection of (mainly US-based) accounting organizations with professional codes of conduct

Organization	Certification
American Institute of Certified Public Accountants (AICPA)	CPA
Association of Certified Fraud Examiners (ACFE)	CFE
Association of Chartered Certified Accountants (ACCA)	ACCA/FCCA
Certified General Accountants Association of Canada (CGA—Canada)	CGA
Canadian Institute of Chartered Accountants (CICA)	CA
Chartered Institute of Management Accountants (CIMA)	CGMA
Chinese Institute of Certified Public Accountants (CICPA)	CPA
The Institute of Chartered Accountants in Australia	CA
The Institute of Internal Auditors (IIA)	CIA
IMA (formerly Institute of Management Accountants)	CMA
ISACA (formerly Information Systems Audit and Control Association)	CISA

Not intended to be an exhaustive presentation of professional codes of conduct.

IFAC members or associates at that time had adopted the IFAC code. Notably, Cooper *et al.* (2008, p. 406) describe an extensive ‘ethics education toolkit’ with sample course outlines, teaching notes, case studies, video clips of ethical dilemmas, and a database of ethics education resource materials designed to meet the requirements of the International Accounting Education Standards Board (IAESB).

3.3.3. Discipline-specific content. Ethics coverage can be incorporated within a specific course to provide context. A summary of suggested interventions sorted by topic appears in Table 4. Comprehensive lists of ethics education resources appear in the literature (e.g. Armstrong, Ketz and Owsen, 2003; Cooper *et al.*, 2008). Thomas (2004) provides information about a variety of resources that instructors can use to cover ethics in a course. Gordon (2011) describes a method for analysing accounting textbooks to facilitate informed decisions based on topical coverage. Waddock (2005) identifies elements that should be incorporated in the accounting curriculum to develop integrity and professional responsibility. Swanson (2005) describes how elements of ethics education are essential to affirm employers’ confidence in accounting graduates. Loeb (1998) provides guidance for an undergraduate course in accounting ethics based on materials he developed and tested.

3.3.4. Social and environmental issues as a context. The accounting profession is increasingly focused on sustainability accounting. If accounting professionals are to be responsible and accountable to a broader base of constituents or stakeholders, then accounting ethics education will need to expand its scope ‘beyond professional codes of conduct and corporate governance’ (Sisaye, 2011, p. 278). Fleischman and Schuele (2006) present a reading assignment about environmental accounting. Mathews (2001) suggests curriculum materials and assessment methods for a standalone course in social and environmental accounting. Lockhart and Mathews (2000) suggest a four-part framework to expand how environmental accounting is taught. Grinnell and Hunt (2000) describe an integrated accounting course that focuses on environmental issues.

Accounting instructors who aim to include more course coverage of social and ethical responsibilities should refer to developments reported by the Global Reporting Initiative

Table 4. References to ethics coverage in specific courses

Course	Reference(s)
Auditing	Earley and Kelly (2004) Hansen (2010) Roybark (2008)
Financial accounting	Leitsch and Simmons (2005)
Information systems	Savage, Normand and Lancaster (2008)
Managerial accounting	Awasthi (2008) Awasthi and Staehelin (1995) Haywood and Wygal (2009) Mintz (1990; 1995) Nikias, Schwartz and Young (2009) Sedaghat, Mintz and Wright (2011) White (2003)
Tax	Grasso and Kaplan (1998) Robison, Armstrong and Carr (2004) Tan and Chua (2000) Violette (1995)

(GRI). The GRI¹⁰ focuses on sustainability reporting, which encompasses economic, environmental, social, and governance performance. The accounting literature has many publications that explicate the background of sustainability reporting and accounting. Carroll's (1991) discussion of corporate social responsibility can serve as a starting point for students' understanding of moral or ethical responsibilities. Burritt and Schaltegger (2010) provide a review and assessment of literature in sustainability accounting, concluding that sustainability accounting can be used to help improve ethical decision-making.

Examples of pedagogical techniques employed in the context of social and environmental accounting follow. Feldmann *et al.* (2007) in the USA use a service project and an externship experience in a social responsibility themed ethics course. Cote, Gentile and Latham (2012) in the USA describe an innovation called 'Giving Voice to Values' (GVV) that is a pedagogy for incorporating ethics systematically in a curriculum.¹¹ The emphasis of the approach is on social and environmental awareness within the business model.¹² Shawver (2006, p. 52) in the USA developed a senior-level capstone professional responsibility course, with course objectives designed to teach students to exercise their responsibilities in an ethical and socially responsible manner; case studies were deemed useful but not sufficient to develop ethical awareness in the 12-week capstone course.

3.4. *Mode of Delivery*

Ethics instruction can occur in a variety of ways, but the two most commonly reported modes are:

- (1) standalone course; or
- (2) specific course integration.

The latter is typically treated as a module within a specific course (e.g. auditing, tax). No doubt it is simpler to update an existing course to include some ethics instruction because a standalone course requires that a new course be proposed, approved, and staffed. Faculty also must consider whether the standalone course is offered as a requirement or an elective.

A standalone course can be taught with a textbook specifically designed to teach accounting ethics (e.g. McPhail and Walters, 2009), or it can be taught by an ethicist focused on the theoretical underpinnings of ethical decision-making in an accounting or business context (Norman, 2004; Windsor, 2004). Ultimately, the decision is based on the resources available, including whether there are sufficient credit hours available within a curriculum to offer a standalone course. We report both approaches as they appear in the literature.

3.4.1. Standalone course. A standalone course is one in which the focus is on ethics exclusively as opposed to ethics with a discipline-specific content like tax or auditing. The literature includes resources about the development of standalone courses, which may be required in some states of the USA for CPA examination readiness. Thompson *et al.* (2008) discuss the benefits of a standalone ethics course. Comprehensive descriptions of actual experiences in developing an accounting ethics course are helpful for those who plan to do the same (Massey and Van Hise, 2009a; Hurtt and Thomas, 2008). A summary of resources for creating a standalone course in accounting ethics is presented in Table 5.

Table 5. Resources for standalone courses

Topic	Reference(s)
Graduate-level course	Langmead and Sedaghat (2007) Massey and Van Hise (2009a; 2009b) Van Hise and Massey (2010) Welton and Guffey (2009)
Undergraduate course	Dellaportas (2006) Mintz (2006) Shawver (2006)
Corporate social responsibility Capstone course	Feldmann <i>et al.</i> (2007) Burns (2006) Jervis and Hartley (2005)
State CPA society-required courses in the USA	Fisher, Swanson and Schmidt (2007) Hurt and Thomas (2008)

3.4.2. Discipline-specific course. An alternative is to incorporate ethical considerations within specific accounting topics so that the ethics issues are made salient to the student as they learn the technical material. For example, a financial accounting course can address the ethics of earnings management. Some educators note that a preference exists to include ethics topics in existing courses rather than a standalone ethics course (Blanthorne, Kovar and Fisher, 2007; Ghaffari, Kyriacou and Brennan, 2008; Madison and Schmidt, 2006). Regardless of whether delivery is via standalone course or integrated within a course or courses, accounting educators have brought ethics into the classroom in a variety of ways. These pedagogical considerations and innovations are described in the next section. Delaney and Coe (2008) studied the effectiveness of teaching ethics in a combination of pedagogies and conclude that ethics instruction in accounting courses improves moral reasoning.

3.4.3. Pedagogical considerations. The most common classroom pedagogical tool is the use of case studies, typically augmented with reflective writing and class discussion or presentation. A summary of ethics cases that appears in accounting education journals is presented in Table 6 organized by subject matter.¹³ Research in the USA that shows the value of case studies as an ethics intervention includes Fleming, Romanus and Lightner (2009), Guffey and McCartney (2008), Guffey, McIntyre and McMillan (2009), Massey and Van Hise (2009a), Nikias, Schwartz and Young (2009), and Shawver (2006).

While ethics case studies are popular, other teaching approaches include games (e.g. Haywood, McMullen and Wygal, 2004; Haywood and Wygal, 2009; Massey and Van Hise, 2009a; Roybark, 2008) and role playing with reflective learning (e.g. Mintz, 2006). As examples, Haywood and Wygal (2009) describe using classroom games for their learning objectives regarding enhanced student awareness and understanding of the IMA's Principles and Standards. Sedaghat, Mintz and Wright (2011) describe using a video project based on the IMA's *Statement of Ethical Professional Practice* and a video, from the IMA's Ethics Series, entitled 'Success without Compromise.' A summary of a variety of pedagogical techniques that appear in the literature is presented in Table 7.

Gordon (2011) examined the coverage of five topics (ethics, professional judgment, governance, corporate social responsibility, and fraud) in a sample of financial accounting and auditing textbooks in Canada and the USA and found that there has been an increase for the coverage of those topics over time. Similar studies and results include Sikka *et al.* (2007), who examined ethics content in accounting textbooks in the UK (finding that they did not

Table 6. Resource of cases on accounting-related ethics topics

Case title and reference	Topical area
To tell or not to tell: an auditing case in ethical decision-making and conflict resolution (Keim and Grant, 2003).	Auditing
From grace to disgrace: the rise and fall of Arthur Andersen (Smith and Quirk, 2004).	Auditing
Project earnings management: an ethics case based on agency theory (Cohen, Pant and Sharp, 2000).	Earnings management
An instructional case in the ethics of accounting disclosures: Springfield Medical Center (Jennings and Henry, 1999).	Financial accounting
Instructional case: MicroClone Inc. (Kistler and Strickland, 1997).	Financial accounting
Reporting earnings at Summer Technology—a capstone case involving intermediate accounting topics (Kohlbeck, 2005).	Financial accounting
VIP Company: a mini-case for reinforcing students' understanding of sunk costs, ethics and the role of management controls (Awasthi, Chow and Harrison, 1998).	Managerial accounting
Central Power and Light Company: a management ethics case (Henry and Jennings, 1997).	Managerial accounting
Compliance with Title IX at Kingston State University: a case study on cost allocation and ethical decision-making (Reisch and Seese, 2005).	Managerial accounting
The importance of commitments: a case study of broken promise (Bloom and Cenker, 2005).	Professional behaviour
Exposing accounting students to multiple factors affecting ethical decision-making (Radtke, 2004).	Professional behaviour
Revenue flow and human rights: a paradox for Shell Nigeria (Ionescu-Somers and Steger, 2008).	Sustainability accounting
Sprint Corporation: ethical decisions and tax avoidance strategies (Verreault, Yang and Angel, 2004).	Taxation

Not intended to be an exhaustive presentation of published cases.

adequately emphasize topics related to the public interest), and Bracken and Urbancic (1999), who examined ethics coverage in introductory accounting textbooks in the USA.

3.5. Outcomes Assessment (Assurance of Learning)

Whenever an Accounting Department updates its curriculum and specifies learning objectives, a plan for assessing the learning outcomes is essential both for the internal continuous improvement loop and to ensure that the educational and mission-based objectives are met. First and foremost, faculty must be concerned about whether stated learning objectives are met. Documenting the measurement of learning outcomes and engaging in faculty dialogue about appropriate responses regarding those measures is essential to the process of curriculum improvement.

Accreditation bodies typically require documentation of assurance of learning. Shaftel and Shaftel (2007) describe the assessment process in the context of AACSB accreditation. Apostolou (1999) discusses outcomes assessment in accounting. Swanson and Fisher (2011) provide specific guidance on assessing business ethics learning outcomes. Haines, Ockree and Sollars (2009) describe an actual system in place to develop best practices for ethics education, which includes identification of best practices and measurement of learning outcomes for AACSB accreditation purposes.

Table 7. Resources for pedagogical tools for teaching ethics

Topic	Reference(s)
Corporate scandals and business decisions	Coyne, Massey and Thibodeau (2005) Jennings (2004) Leitsch and Simmons (2005)
Heroes as a context for teaching ethics	Apostolou and Apostolou (1997) Knapp, Louwers and Weber (1998)
Minute papers, reflective journals, role playing, student presentations	Massey and Van Hise (2009a) Mintz (2006) Roybark (2008)
Multiple approaches in one course	Delaney and Coe (2008) Mintz (2006) O’Leary (2009)
SEC Accounting and Auditing Enforcement Releases	D’Aquila (2008) Hansen (2010)
Sexual harassment policies and law	Roxas, Peek and Peek (1998)
Service learning	McPhail (2005)
Team teaching and guest lectures	Brinkmann, Sims and Nelson (2011)

In general terms, assessment consists of direct measures (e.g. embedded measures on tests and grading rubrics) and indirect measures (e.g. alumni surveys, focus groups). Both measures are essential for internal use by faculty members to engage in regular evaluation of curriculum inputs and outcomes. Accrediting bodies require direct measures, but they recognize that both types of measures contribute to the continuous improvement loop for curriculum modification and improvement. Indirect assessment methods typically involve survey questions about students’ interest and perceptions of their learning.

Examples that appear in the literature are summarized in Table 8. Accounting educators who are developing means of ethics coverage will need to determine how to assess ethical development and/or ethics knowledge. Assessment methods should be consistent with the learning objectives and reliably measure the learning outcomes that are expected.

3.5.1. Defining Issues Test (DIT). A popular method of direct assessment includes the measurement of ethical perceptions and moral reasoning with psychometric instruments like the DIT and DIT-2 (e.g. Rest *et al.* 1999), which purport to measure moral reasoning

Table 8. Resources for indirect assessment methods

Topic	Reference(s)
Course experience survey	Cooper <i>et al.</i> (2008, pp. 414)
Ethics Position Questionnaire ^a to measure changes in ethical sensitivity	Coyne, Massey, and Thibodeau (2005) Van Hise and Massey (2010)
IMA video (management accounting) grading rubric for AACSB	Sedaghat, Mintz and Wright (2011)
Multidimensional ethics measure	Guffey and McCartney (2000)

^aForsyth (1980).

ability.¹⁴ In an accounting education context, Bailey, Scott and Thoma (2010) review accounting research that employed the DIT to measure the moral development of accounting students. Shawver (2006) reports the use of a combination of DIT-2 (for direct measurement of development) and a survey of students' opinions (an indirect measurement) to assess the effectiveness of an accounting ethics capstone course. Wilhelm (2008) describes how DIT-2 is used to measure moral reasoning gains in an undergraduate business curriculum that included accounting courses. These studies provide evidence of the potential usefulness of the DIT or DIT-2 in measuring changes in moral reasoning ability.

4. Recapitulation and Suggestions for Scholarship

The first step in any curricular modification is to assess the need, which may be from external (e.g. accreditation bodies, professional licensing boards) or internal (i.e. institutional mission) pressures. Learning objectives address both cognitive and ethical development. If accreditation is a motivation for updating the curriculum, then one should consider the rules and requirements of the accrediting body. The identified learning objectives drive the manner in which the course will be offered and the specific pedagogies to employ. To ensure successful learning outcomes, one should consider textbooks and other materials that support the curriculum structure that was chosen. Learning outcomes must be assessed with direct and indirect measures, with timely faculty consideration to incorporate revisions for the goal of continuous improvement in the curriculum.

The framework intended herein is intended as work-in-progress, described on the basis of the published reports of faculty who have worked to include ethics education in the curriculum. We recommend that scholarship continues to be undertaken to explore ways to improve effectively the ethical development of accounting students. A wide range of contributions to the literature is encouraged, including enhancement to the framework, contexts for delivery, empirical tests of the effectiveness of ethics interventions, and the best ways to assess learning outcomes specific to ethics instruction. An ethics-across-the-curriculum approach adapted from similar communication- or writing-across-the-curriculum models would be ambitious if not appropriate, for example.

We have organized and assembled the literature related to the pedagogy of ethics education in accounting. The current framework is relatively simple in design and could be enhanced with shared experiences of faculty who try alternative strategies. Improvements in direct and indirect measures of learning outcomes should be attempted and reported, including specific experience with meeting accreditation requirements. Another consideration is whether accounting ethics should be separately taught from business ethics, or whether it should be a standalone course or a topic within a discipline-specific course. Ethics education is essential; the best practices must be shared and tried in a variety of settings.

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Notes

¹We avoid the debate about whether ethics can be taught because that discussion exists elsewhere (e.g., Loeb, 2007; O'Leary, 2009; Ponemon, 1993). Our focus is to assist those who plan to teach accounting ethics.

- ²A series of extensive literature reviews illustrating the broad scope of accounting ethics makes up an ICAS series ‘Taking Ethics to Heart’ (Lovell, 2005; McPhail, 2006; Pierce, 2007).
- ³Dellaportas *et al.* (2011) conceptualize an ethics education framework (EER) for accounting based upon Rest’s (1986) Four-Component Model of ethical decision-making.
- ⁴See Apostolou *et al.*, 2010; Apostolou *et al.*, 2001; Rebele *et al.*, 1998a; 1998b; 1991; Rebele and Tiller, 1986; Watson *et al.*, 2003; 2007.
- ⁵Based upon the ‘Integrated Model of Ethical Decision Making’ by Thorne (1998).
- ⁶<http://www.scu.edu/ethics/>
- ⁷<http://www.aicpa.org/interestareas/forensicandvaluation/resources/standards/pages/code%20of%20professional%20conduct.aspx>
- ⁸http://www.imanet.org/PDFs/Public/Press_Releases/STATEMENT%20OF%20ETHICAL%20PROFESSIONAL%20PRACTICE_2.2.12.pdf
- ⁹<http://www.ifac.org/ethics/about-iesba>
- ¹⁰Global Reporting Initiative™ is a nonprofit organization that provides entities with a comprehensive sustainability reporting framework (<http://www.globalreporting.org>).
- ¹¹*Journal of Business Ethics Education* (2011, 8, pp. 305–392) includes a themed section, ‘A Faculty Forum on Giving Voice to Values,’ which includes a variety of applications of GVV in a business curriculum.
- ¹²<http://www.aspenbe.org/teaching/gvv/index.html>.
- ¹³*Journal of Business Ethics Education* publishes ethics cases useful in business courses (<http://www.neilsonjournals.com/JBEE/jbeecs.html>).
- ¹⁴A detailed review of research on the DIT and the updated DIT-2 is beyond the scope of this article; however, Thoma (2006) provides an in-depth analysis.

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